



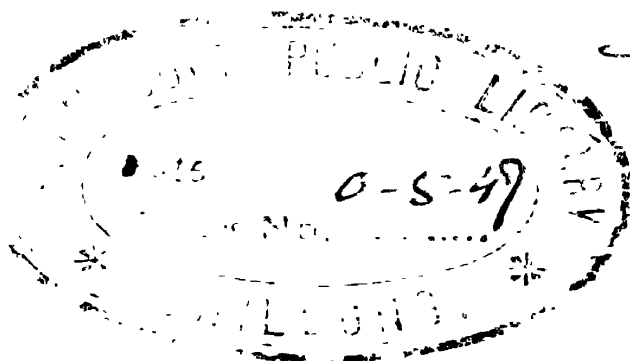
THE
ASSAM LAND REVENUE MANUAL
VOLUME I
SIXTH EDITION

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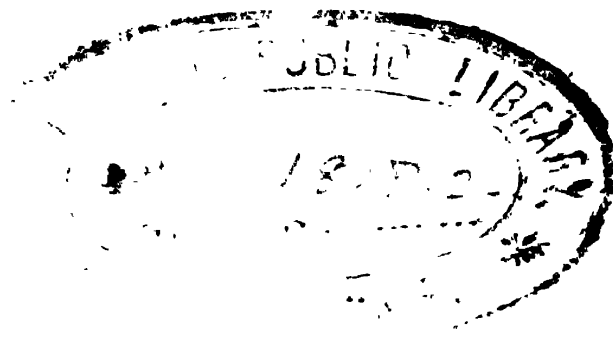
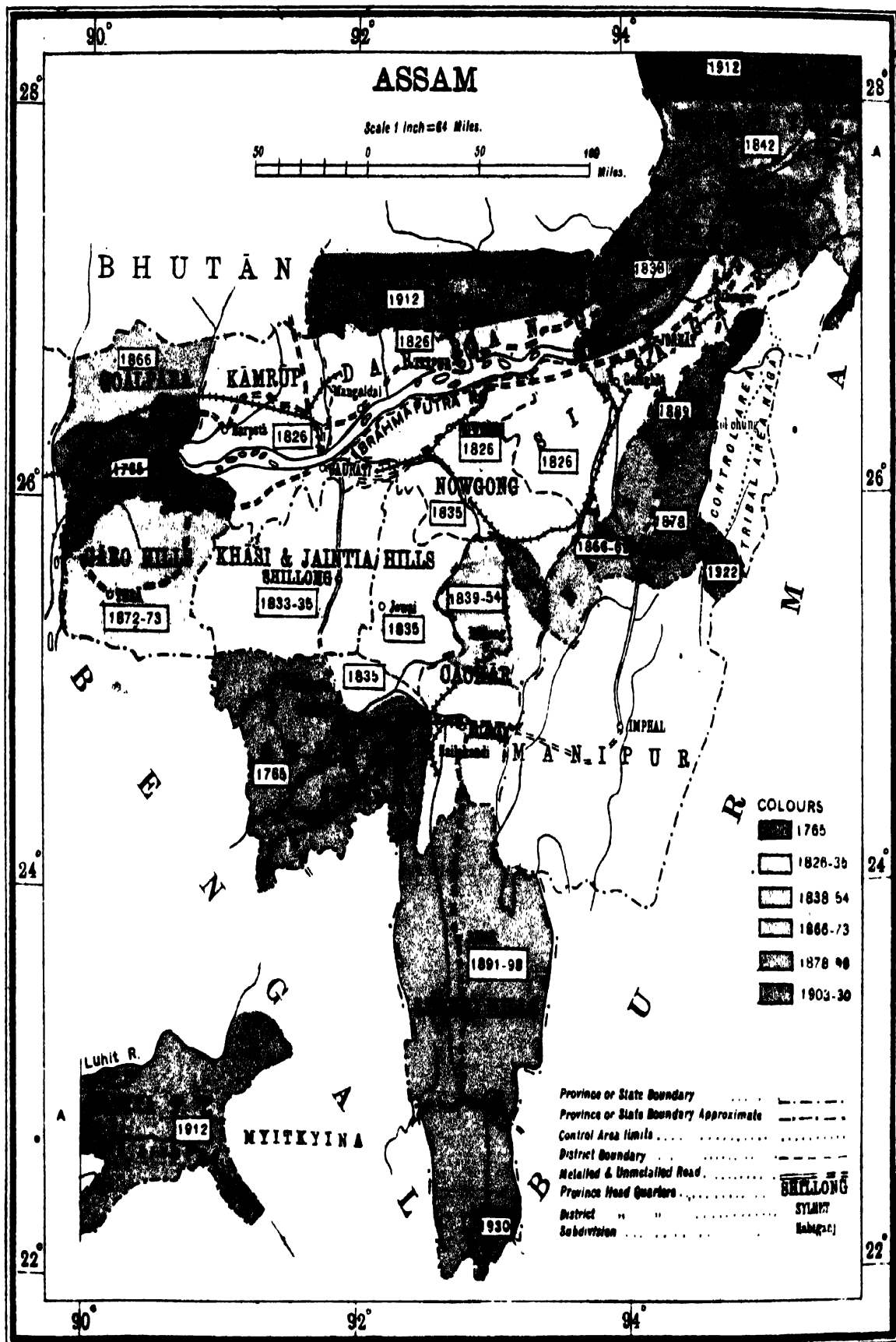


TABLE OF CONTENTS

	Page		Page
Historical Map of Assam	Frontis- piece.	Chapter I.—The Assam Land Reve- nue Re-assessment Act, 1936 (Assam Act VIII of 1936).	157
INTRODUCTION	i—cxxxiii	„ II.—Rules under section 26	166
PART I.—The Assam Land and Revenue Regulation.	1-55	PART VI.—Executive Instructions	171-229
PART II.—Rules under the Regula- tion.	59-127	Chapter I.—House-tax Assessment	173
Chapter I.—Settlement Rules	59	„ II.—Restrictions on transfer	174
„ II.—Rules for the allot- ment of grazing grounds.	87	„ III.—Revenue Collection	175
„ IIA.—Rule under section 20	89	„ IV.—Revenue Court Pro- cedure.	188
„ III.—Survey Rules ..	90	„ V.—Deferred Enhancements	196
„ IV.—Registration Rules	92	„ VI.—Rules for the reduc- tion of assessment in the temporarily-settled estates in the Assam and Surma Valley districts in certain circumstances.	197
„ V.—Rules for Recovery of Arrears.	101	„ VII.—Suspension and re- mission of revenue.	198
„ VI.—Partition Rules	119	„ VIII.— <i>Mauza</i> and Village Officers.	203
„ VII.—Procedure and Pro- cess Serving Rules.	121	„ IX.—Alienation of State lands.	223
„ VIII.—Rules regulating the entry by mining licensees on settled land.	125	„ X.—Fisheries	226
PART III.—Local Rates ..	131-145	PART VII.—Appendices	231-259
Chapter I.—The Local Rates Re- gulation.	133	Appendix I.—Dates and amounts of <i>kists</i> for Sylhet.	233
II.—Rules under section 6(a).	140	„ II.—Grazing Rules for the Assam Valley and the Sylhet and Cachar districts except Hakaluki <i>Haor</i> and the North Cachar Hills.	242
III.—Rules under section 6(b).	144	„ III.—Grazing Rules for the Hakaluki <i>Haor</i> .	253
PART IV.—The Assam Commis- sioners' Powers Distribu- tion Act, 1939 Assam Act I of 1939).	147-151	„ IV.—Fishery Rules for Hakaluki <i>Haor</i> .	256
PART V.—The Assam Land Revenue Re-assessment Act, 1936 (Assam Act VIII of 1936) and the rules thereunder.	153-170	„ IVA.—Fishery Rules for Fisheries other than the Hakaluki <i>Haor</i> .	258



INTRODUCTION

CONTENTS

CHAPTER I.

	Page
Formation of the province of Assam	i
Description of the Land and Revenue Regulation and Rules thereunder.	ii
Description of Waste Land Grant Rules	iv
„ „ Special tenures	ix
„ „ Town Land	ix
„ „ Estates in land	xiii
„ „ Record-of-rights	xviii
„ „ <i>Lakhiraj</i> or revenue-free estates	xviii
General character of settlements effected in the province ...	xix
Rent Law	xx
Land revenue of the province	xxi
Miscellaneous land revenue	xxii
The Tea Industry	xxv
Local Rates	xxix
Tea Rates Road Fund	xxix

CHAPTER II

(District Land Revenue Administration).

SECTION A.—GOALPARA

Area and population	xxx
Early history of the district	xxx
Permanently-settled tracts	xxx
The Eastern Duars	xxxii
Pargana Guma	xxxii
Ripu and Chirang Duars (including the Santal Colony) ...	xxxiii
Bijni and Sidli Duars	xxxiv
Ordinary land revenue and settled area of the district ...	xxxvi
Tea cultivation	xxxvii

SECTION B.—ASSAM PROPER

Area and population	xxxvii
Early system of general administration under British rule ...	xxxvii
Early system of revenue administration under native rule ...	xl
Early system of revenue administration under British rule ...	xl

	Page
Description of the Settlement Rules of 1870	xlili
Failure to introduce long term settlement from 1870 to 1883.	xliv
Status of the Annual Settlement-holder.	
Description of the Decennial Settlement Rules of 1883	xlvi
The Cadastral Survey	xlvi
Extension Surveys	xlix
Re-settlement of Assam Proper for 10 years from 1st April 1893	1
Re-settlement of Kamrup, 1902-05	lviii
„ Sibsagar, 1902-06	lix
„ Darrang, 1905-09	lxi
„ Nowgong, 1905-09	lxii
„ Lakhimpur, 1908-12	lxiii
<i>Khiraj</i> tea-land assessment	lxiv
Period 1912-23	lxiv
Resettlement of Kamrup, 1923-28	lxv
„ Sibsagar, 1923-28	lxvi
The <i>Mauzadari</i> system	lxvi
<i>Nisf-khiraj</i> estates	lxvii
Special revenue paying estate—	
(a) <i>Chamuas</i>	lxxii
(b) <i>Khats</i>	lxxii
(c) Six pie <i>lakhiraj</i> tenures	lxxii
(d) Ten-twenties of Sibsagar	lxxiii
Miscellaneous revenue	lxxiii

SECTION C.—SYLHET

Area and population	lxxv
(a) THE JAINTIA PARGANAS—	
Early history	lxxv
Five years' settlement of 1838	lxxvi
Twenty years' settlement of 1856	lxxvi
Fifteen years' settlement of 1879	lxxvii
Settlement of 1896 by Babu Chandra Kanta Sen	lxxix
Settlement of 1914-18	lxxx
Fisheries	lxxxii
(b) SYLHET PROPER—	
Early history and settlements	lxxxii
Classification of estates	lxxxvii
The <i>thakbast</i> and revenue surveys, 1859-66	lxxxviii
The <i>jhum</i> regulation of 1891	xcii
History of <i>Ilam</i> settlements. The <i>Ilam</i> and modified <i>Ilam</i> settlement rules and Maulavi Hamid Bakht Mazumdar's settlement.	xciii

	Page
The settlement of Pratabgarh	xcix
<i>Ilam</i> settlement of 1897-03	c
<i>Nankar</i> settlement 1908-14	cii
<i>Dassana</i> experimental survey, 1914-17	ciii
<i>Ilam</i> settlement 1922-27	ciii
Waste land grants and tea cultivation	cv
Tahsils	cv
Miscellaneous land revenue	cv

SECTION D.—CACHAR (EXCLUDING NORTH CACHAR.)

Early history	cvi
System of administration under Cachar rule	cvi
Five years' settlement in 1838-39	cvii
Settlement for 15 years in 1843-44	cvii
Captain Stewarts' settlement for 20 years in 1859	cvii
Major Boyds' settlement for 15 years in 1879-83	cviii
Settlement of 1900	cix
The <i>Jangalburi</i> leases of 1864, 1875 and 1882	cx
Settlement of 1913-18	cxii
<i>Baksha</i> estates	cxiii
Miscellaneous land revenue	cxiv

SECTION E.—HILL DISTRICTS AND FRONTIER TRACTS

General description	cxiv
(a) GARO HILLS—	
Area, population and cultivation	cxvi
Early history and administration	cxvi
Boundary of the district	cxvi
Acts prohibited in the hills without a license	cxviii
Elephants	cxviii
Enactments and rules in force	cxviii
Land revenue	cxix
Town lands	cxx
Miscellaneous land revenue	cxx
(b) THE KHASI AND JAINTIA HILLS—	
Area, population and cultivation	cxx
The Khasi Hills	cxxi
The Jaintia Hills	cxxii
Enactments and rules in force in the district	* cxxiii
Miscellaneous and revenue	cxxiv

(c) THE NAGA HILLS—

Area, population and cultivation	...	...	...	cxxiv
Early history and administration	...	...	...	cxxv
Enactments and rules in force	...	...	...	cxxv
Formation of Mokokchung subdivision	...	...	...	cxxvi
Land revenue	...	...	...	cxxvi
Miscellaneous land revenue	...	...	...	cxxvi

(d) THE NORTH CACHAR HILLS—

Area, population and cultivation	...	...	...	cxxvii
Early history and administration	...	...	...	cxxvii
Enactments and rules in force	...	...	...	cxxviii

(e) THE LUSHAI HILLS—

Area, population and cultivation	...	...	...	cxxix
Enactments in force	...	...	...	cxxix

(f) THE MIKIR HILLS TRACT cxxx**(g) THE LAKHIMPUR FRONTIER TRACT** cxxxii**(h) SADIYA AND BALIPARA FRONTIER TRACTS** cxxxii

Part I

REGULATION I OF 1886

— — — —

The Assam Land and Revenue Regulation

(AS AMENDED)

Part I.—The Assam Land and Revenue Regulation, 1886

CONTENTS

CHAPTER I

PRELIMINARY

SECTIONS.

1. Short title, commencement, and local extent.
 2. Repeal.
 3. Definitions.
-

CHAPTER II

RIGHTS OVER LAND

4. Land excepted from the operation of this Chapter.
5. Power to define boundaries of excepted lands.
6. Rights which may be acquired over land.
7. Rights of proprietors.
8. Status of landholder how acquired.
9. Rights of landholders.
10. Forfeiture of landholder's rights on relinquishment.
11. Rights of settlement-holders.
12. Power to make rules for the disposal of Government lands and ejectment therefrom of unauthorised occupiers.
13. Power to make rules for allotment of grazing grounds.
14. Power to make rules for allotment of lands for tribes practising *jhum* or migratory cultivation.
15. Bar to acquisition of rights over land disposed of under sections 12, 13 and 14.
16. Rights in fishery.

CHAPTER III

SETTLEMENT AND RESUMPTION

PART A.—GENERAL

17. Settlement operations defined.
18. General notification of settlement.
19. Period during which local area, etc., is deemed to be under settlement.
20. Power of the Provincial Government to exclude any local area, etc., from the operation of any portion of this Chapter.

PART B.—SURVEY AND DEMARCATION OF LAND

SECTIONS.

21. Power to call for information and assistance.
22. Power to require erection and maintenance of boundary-marks.
23. Procedure in case of boundary disputes.
24. Power of Survey-officer in certain cases to cause marks to be erected.
25. Penalty for removing boundary-marks.
26. Obligation to give notice of injury to boundary-marks.
27. Power of the Provincial Government to make rules.

PART C.—ASSESSMENT OF LAND

28. Land liable to assessment.
29. Settlement rules.
30. Framing and submission of general proposals of assessment.
31. Detailed assessment and declaration thereof to persons concerned.
32. To whom settlement is to be offered.
33. Acceptance or refusal of settlement.
34. Effect of acceptance of settlement.
35. Effect of refusal of settlement.
36. Procedure when some of those to whom the settlement is offered refuse.
37. Settlement-officer when to apportion assessment over land.
38. Representation of incompetent persons and of bodies of persons.
39. Effect of decision of Settlement-officer as to settlement.

PART D.—RECORD-OF-RIGHTS

40. Record-of-rights.
41. Entries in record and their effect.
42. Determination of class of tenants and the rent payable by them.

PART E.—RESUMPTION

43. Inquiry by the Deputy Commissioner regarding land liable to resumption.
44. Report to the Provincial Government of result of enquiry.
45. Order of the Provincial Government on the Deputy Commissioner's report.
46. Suit in a Civil Court to set aside the Provincial Government's order directing resumption.

PART F.—HOE-TAX OR HOUSE-TAX

47. Hoe-tax or house-tax.

CHAPTER IV

REGISTRATION

PART A.—THE PREPARATION AND MAINTENANCE OF REGISTERS

48. Registers to be kept.
49. Existing registers.

PART B. --REGISTRATION

SECTIONS.

- 50. Liability of persons succeeding to estates to give information of succession.
- 51. Existing proprietor, etc., may apply for registry.
- 52. Procedure on application for registration.
- 53. Inquiry by the Deputy Commissioner.
- 53A. Power of the Deputy Commissioner to direct registration on information received otherwise than through application.
- 54. Power to put one party in possession in case of dispute.
- 55. Registration of tenures in permanently-settled estates.
- 56. Procedure on application for registration under section 55.
- 57. Registration fee.
- 58. Penalty for non-registration.
- 59. No person bound to pay rent to unregistered proprietor, etc.

PART C.—MISCELLANEOUS

- 60. Public entitled to inspect and to apply for extracts from registers.
- 61. Power of the Deputy Commissioner to pay recorded proprietors, etc., money due to them in accordance with their registered interests.
- 62. Saving clause.

CHAPTER V

ARREARS AND THE MODE OF RECOVERING THEM

LIABILITY FOR REVENUE AND DEFAULT

- 63. Liability for land revenue, etc.
- 64. Liability for house-tax of families of cultivators.
- 65. Procedure when co-proprietor of permanently-settled estate desires to pay separately.
- 66. Revenue when due, and where and to whom payable.
- 67. "Arrear" and "defaulter" defined.

NOTICE OF DEMAND

- 68. Penalty leviable on arrears and notice of demand.

SALE OF MOVEABLES

- 69. Attachment and sale of moveables.

ATTACHMENT OF DEFAULTING ESTATE

- 69A. Attachment of estate, application of profits and duration of attachment.

SALE OF DEFAULTING ESTATE

- 70. When estate may be sold.
- 71. Estate to be sold free of incumbrances.
- 72. Notice of sale.
- 73. Proclamation to tenants of defaulter.

SECTIONS.

- 74. Sale by whom and when to be made.
- 75. When sale may be stayed.
- 76. Right of co-proprietors to purchase share or land sold on separate account.
- 77. Deposit by purchaser.
- 78. Payment of balance of purchase money and consequences of default.
- 78A. } Application to set aside sale.
- 79. }
- 80. Sales when final.
- 81. Annulment of sale on ground of hardship.
- 82. Annulment of sale by Civil Court.
- 83. Saving of right to sue for damages.
- 84. Repayment of purchase-money when sale is set aside.
- 85. On sale becoming final, purchaser to be put in possession.
- 86. Bar of suit against certified purchaser.
- 87. Application of proceeds of sale.
- 88. Liability of purchaser for revenue.
- 89. Right of pre-emption.

ANNULMENT OF SETTLEMENT

- 90. Annulment of settlement.

SALE OF IMMOVEABLE PROPERTY OTHER THAN THE DEFAULTING ESTATE

- 91. Power to proceed against defaulter's other immoveable property.

SUPPLEMENTAL

- 92. Recovery of costs.
- 93. Recovery of existing arrears.
- 94. Recovery of other money.
- 95. Power of the Provincial Government to make rules.

CHAPTER VI**PARTITION AND UNION OF REVENUE-PAYING ESTATES**

- 96. "Perfect partition" and "imperfect partition" defined.
- 97. Persons entitled to partition.
- 98. Application for perfect partition.
- 99. Notification of application.
- 100. Objection on question of title.
- 101. Other objections how dealt with.
- 102. Proceedings of the Deputy Commissioner after objections have been disposed of.
- 103. Mode of partition.
- 104. Power to enter on land for purposes of partition.
- 105. Partition of lands held only in severalty.
- 106. Partition of lands some of which are held in common.
- 107. Partition where all lands are held in common.

SECTIONS.

- 108. Transfers to be effectuated in making partition.
- 109. Estate to be compact.
- 110. Rule when a building of one sharer is included in estate assigned to another.
- 111. Rules as to tanks, wells, water-courses and embankments.
- 112. Rules as to places of worship and burial grounds.
- 113. Determination of revenue payable by each portion of divided estate.
- 114. Costs.
- 115. Power to stay partition.
- 116. Proclamation of partition.
- 116A. Procedure to be followed by the Deputy Commissioner in giving effect to the partition.
- 117. Appeal from decision of the Deputy Commissioner.
- 118. Power to order new allotment of revenue on proof of fraud or error in first distribution.
- 119. Making of imperfect partition.
- 120. Persons entitled to union.
- 121. Power to make rules.

CHAPTER VII

POWERS OF OFFICERS

PART A.—REVENUE-OFFICERS

- 122. Provincial Government.
- 123. *Ex-officio* Revenue-officers.
- 124. Appointment of other Revenue-officers.
- 125. Subdivisional Officers.
- 126. Powers of Subdivisional Officers.
- 127. Power to invest Assistant Commissioners, etc., not in charge of subdivisions, with special powers.
- 128. Subordination of Revenue-officers.
- 129. Power to distribute work.
- 130. Power of superior revenue authorities to withdraw and transfer cases.
- 131. Powers of officers transferred to another district.
- 132. Provision for discharge of duties of a Deputy Commissioner dying or being disabled.

PART B.—SETTLEMENT AND SURVEY-OFFICERS

- 133. Appointment of Settlement-officers.
- 134. Appointment of Survey-officers.
- 135. Powers of Settlement-officers.
- 136. Powers of Assistant Settlement-officers and Assistant Survey-officers.
- 137. Investing of Settlement-officers with special powers.
- 138. Exercise of powers of a Settlement-officer or Survey-officer by other officers.

SECTIONS.

PART C.—MODE OF CONFERRING AND WITHDRAWING POWERS

139. Conferring and withdrawing of powers.

CHAPTER VIII

PROCEDURE

140. Place for holding Court.

141. Power to summon persons to give evidence, etc.

142. Power to fine persons summoned for non-attendance.

143. Power to refer disputes to arbitration.

144. Recovery of fines and costs.

144A. Recovery of fents, fees, royalties, and of moneys due to Government in certain cases.

145. Proceedings against defaulting Revenue-officers.

146. Proceedings against sureties of defaulters or Revenue-officers.

147. Officers to whom appeals lie.

148. Limitation of appeal.

149. Procedure of Appellate Court on appeal.

150. Suspension of order appealed against.

151. Power to call for proceedings of subordinate officers.

152. Power to make rules.

CHAPTER IX

MISCELLANEOUS

153. Proceedings under this Regulation unaffected by mistake, misdescription or irregularity.

154. Matters exempted from cognizance of Civil Court.

155. Additional power to make rules.

156. Penalty for breach of rules.

157. Making and publication of rules.

158. Consolidation and republication of rules.

159. Powers exercisable from time to time.

THE SCHEDULE

ENACTMENTS REPEALED

PREFACE TO THE FIFTH EDITION

It was stated in the preface to the Fourth Edition of the Land Revenue Manual, which was published in the year 1921 and was provisional only, that it would be replaced as early as possible by a new and complete edition. The present Fifth Edition is accordingly issued. It has been divided into two volumes; the first contains the Assam Land and Revenue and the Local Rates Regulations, the Statutory Rules thereunder and the executive instructions, while the second contains the forms only. All previous editions are hereby replaced and superseded.

The new edition brings up to date all the matter contained within it. The introduction written in 1895 by Sir William Ward, Chief Commissioner of Assam, has been left substantially unaltered, but has been revised, where necessary, by Mr. W. L. Scott, C.I.E., I.C.S., in the light of modern facts and figures. Summaries of High Court rulings have been incorporated in small type as notes under the relevant sections of the Land and Revenue Regulation. The most important change in the body of the book is the reproduction of the new Settlement Rules originally published in the *Assam Gazette* Notification No. 2419-R. of 26th May 1930, which, as subsequently amended, replace the rules previously contained in Sections I and II of Part II, Chapter I.

1931.

C. K. RHODES,
*Secretary to the Government of Assam
in the Revenue Department.*

PREFACE TO THE SIXTH EDITION

Since the Fifth Edition of the Assam Land Revenue Manual, Volume I, was published in 1931, the Government of India Act, 1935, has come into force introducing autonomy in provinces, as a result of which certain terminological changes in existing laws took place in accordance with the Government of India (Adaptation of Indian Laws) Order of 1937. Another important change has been brought about by the Assam Commissioners' Powers Distribution Act, 1939, which abolished the post of the Commissioner, Surma Valley and Hill Division, and, in

order to give relief to the only remaining Commissioner, transferred the appellate and revisionary powers in Revenue cases, hitherto exercised by the Commissioners, to the Revenue Tribunal, constituted under section 296 of the Government of India Act, 1935. These changes, including those authorised by the Government of India (Adaptation of Indian Laws) Order, 1937, as well as various other amendments and corrections, made from time to time, either in the Land and Revenue and the Local Rates Regulations incorporated in this Manual or the Statutory Rules thereunder and the Executive instructions, have now been embodied in this Sixth Edition, the printing of which was primarily undertaken because no more copies of the Fifth Edition remained in stock. There are however certain sections in the Regulation where changes are evidently necessary in conformity with the Adaptation of Indian Laws Order, but as this Order had not effected the changes, legislative action by means of an amending Act is necessary to introduce the changes. Pending such amending enactment the appellate and revisionary powers still conferred on the Provincial Government and the Commissioner by certain sections of the Regulation are to be treated as having been transferred to the Assam Revenue Tribunal. Another addition to the Manual is the incorporation of the Assam Land Revenue Re-assessment Act, 1936, and the rules thereunder, in view of the fact that Sections III-V of Chapter I of the Rules under the Assam Land and Revenue Regulation make constant references to this Act. The Introduction has also been brought up to-date still further in the light of the latest facts and figures wherever possible.

All previous editions of this Manual are hereby replaced and superseded.

No claim is made to complete accuracy in the publication of this Edition which has been somewhat hastily complied. Any errors or omissions may kindly be brought to the notice of the undersigned.

*Dated Shillong,
The 7th December 1945.*

A. G. PATTON,
*Secretary to the Government of Assam,
Revenue Department.*

INTRODUCTION

INTRODUCTION.

CHAPTER I.

The Assam Land and Revenue Regulation, 1886, was enacted by the Governor General in Council in accordance with the provisions of section 1 of the Government of India Act, 1870. Under this section, every Chief Commissioner (amongst others), whether the Chief Commissionership was then in existence or was established thereafter, had power to propose to the Governor General in Council drafts of any Regulations for the peace and good government of any part of the territories under his administration to which the Secretary of State for India might, by resolution in Council, declare the section to be applicable; any such draft had then to be approved by the Governor General in Council and assented to by the Governor General; thereafter on due publication it acquired the force of law.

The province of Assam.

By a proclamation of February 6, 1874, issued under the Government of India Act, 1854, the following districts were formed into the Chief Commissionership of Assam, *viz.*, Goalpara, Kamrup, Darrang, Nowgong, Sibsagar, Lakhimpur, Cachar, the Garo Hills, the Khasi and Jaintia Hills and the Naga Hills. By subsequent proclamations Sylhet (proclamation of September 12, 1874), the North Lushai Hills (proclamation of September 6, 1895) and the South Lushai Hills (proclamation of April 1, 1898) were successively added to the province. Further, by various resolutions of the Secretary of State in Council covering different districts and published between 1872 and 1897 the provisions of section 1 of the Government of India Act were declared to be applicable to almost the whole of the province.

The first draft of the Regulation was submitted by the Chief Commissioner to the Government of India in 1881. As the result of the correspondence which ensued, it underwent several changes before reaching its final form in 1886. It was subsequently amended by two other Regulations, *viz.*, Regulation II of 1889 and Regulation II of 1905; there was also a minor addition made by Act V of 1897.

Since the passing of the Regulation of 1886 and the amending enactments mentioned above, Assam has undergone several changes of status, being first merged in the province of Eastern Bengal and Assam (1905), then separated again into a Chief Commissionership (1912), and finally made a Governor's province (1921). But these changes in the mode of administration of any territory do not affect

the laws administered [*vide* section 3 of the Government of India Act, 1854, and section 47 of the Indian Councils Act, 1861, now replaced by section 61 of the present Government of India Act.] Again, the Government of India Act, 1870, and the other statutes under whose provisions the original Regulation and the amending Act and Regulations were passed have been repealed (though the relevant provisions have been re-enacted, sometimes in a modified form) by the present Government of India Act, but the enactments themselves are 'saved' by proviso (a) to Section 130 of the latter Act. In this way the amended Regulation still remains in operation in the province.

The Regulation refers to Revenue Officers of various grades : the Chief Commissioner, Commissioner of a Division, Deputy Commissioner, Assistant Commissioner and Extra Assistant Commissioner. Of these, all but the Chief Commissioner are still in existence under their original designations. The Chief Commissioner has disappeared, now that Assam is a Governor's province and by virtue of section 31 of the General Clauses Act, 1897 (Act X of 1897), all references to the Chief Commissioner in the Regulation must now be construed as references to the Local Government (now Provincial Government).

A complete list of the revenue laws in force in Assam can be compiled from the all-India and Assam Codes published separately ; but it may not be out of place here to refer to one important matter in respect of which the Regulation is not exhaustive, namely, the disposal of Crown lands in Assam. Quite independently of the Regulation, the Local Government has wide powers for this purpose, conferred upon it by section 30 of the Government of India Act, with which should be read the Crown Grants Act, 1895 (Act XV of 1895).

The Land
and Revenue
Regulation.

The Regulation is divided into nine Chapters. Chapter I deals with definitions, gives legal sanction to the then existing rules, such as the Settlement Rules of Assam Proper issued in 1870, the Rules of the Board of Revenue so far as they referred to matters dealt with in the Regulation, and all appointments and settlements made, powers conferred, and notifications published under enactments repealed by the Regulation. The same Chapter also repeals several of the Bengal Regulations, Acts of the Governor General in Council, Acts of the Lieutenant-Governor of Bengal, and an old Regulation under 33 Vic., Cap. 3. Chapter II defines the rights of the different classes of owners of land in the province, including the owners of estates held under valid revenue-free title, the *Zamindars*

of permanently-settled estates, and the numerous classes of holders under Government of temporarily-settled estates, all owners of these different interests in land being divided into three classes, *viz.*, (1) proprietors, including the owners of revenue-free estates, fee simple waste land grants, and permanently-settled estates; (2) land-holders, including the settlement-holders ⁽¹⁾ of land held direct from Government under leases for a period exceeding ten years, or who had held for ten years continuously before the Regulation came into force; and (3) settlement-holders other than land-holders, including persons holding lands direct from Government under annual leases, or leases the term of which is less than ten years. The same Chapter provides also for the issue of settlement rules by the Chief Commissioner and rules for the allotment of grazing grounds and of lands for hill tribes practising *jhum* or migratory cultivation. Chapter III lays down the general principles to be followed in effecting land settlements and the survey of land prior to settlement; provides for a record-of rights, and prescribes the procedure for resuming land held revenue-free under invalid titles. Chapter IV provides for the registration of transfers of heritable and transferable rights in land. Chapter V lays down the procedure to be followed in realising arrears of land revenue. Chapter VI prescribes the procedure for the partition and union of estates. Chapter VII defines the powers of the several Revenue Officers of the province from the Chief Commissioner downwards. Chapter VIII lays down the procedure to be followed in disposing of revenue cases; and Chapter IX deals with miscellaneous matters, the most important of which is the definition of those matters which the Regulation exempts from the cognisance of the Civil Courts.

After the Land and Revenue Regulation was passed, steps were taken to frame and issue rules under that enactment prescribing in detail the procedure to be observed in the following matters—

- | | | | |
|-----------------------------------|-----|-----|---|
| (1) Settlements | ... | ... | Rules issued under section 12 and 29 of the Regulation. |
| (2) Allotment of grazing grounds. | ... | ... | Rules issued under section 13 of the Regulation. |

⁽¹⁾ Under section 3(h) of the Land and Revenue Regulation a "settlement-holder" means any person other than a "proprietor" who has entered into an engagement with Government to pay land revenue, and includes a "land-holder."

- | | |
|--|---|
| (3) Surveys... .. | Rules issued under sections 26, 27, 152 and 155 of the Regulation. |
| (4) Registration | Rules issued under Chapter IV of the Regulation. |
| (5) Arrears of revenue and the mode of recovering them. | Rules issued under Chapter V of the Regulation. |
| (6) Partition and union of estates. | Rules issued under sections 114, 121 and 155 of the Regulation. |
| (7) Procedure, the mode of serving processes and process fees. | Rules issued under sections 129, 152 and 155(b) and (c) of the Regulation |
| (8) Rights of entry by mining licensees on settled land. | Rules issued under section 155(f). |

The rules were issued from time to time by various notifications and have also been the subject of various amendments ; they were first issued in a consolidated form under section 158 of the Regulation in 1894. As amended to date they are printed in Part II of this Manual.

Waste Land
Grant
Rules.

For nearly a century after the discovery of tea in Assam in 1826 it was the policy of Government to encourage the opening out of the sparsely populated tracts of the province by the offer of land on specially favourable terms. In every district there were for many years large areas of unclassed and uncultivated land, much of which while unsuitable for the cultivation of transplanted rice, was eminently suitable for the cultivation of tea. For many years, therefore, there was no competition between the ordinary cultivators and those who sought land for the growth of tea. Great good was being done by the clearing away of jungle, and the special Waste Land Rules mentioned below were framed to encourage the investor to take up lands for special cultivation only, that is to say, the cultivation of tea, coffee, etc., as distinguished from the ordinary cultivation of the staple crops of the country⁽¹⁾. The first Special Grant Rules were those of the 6th March 1838, and related to Assam Proper only. No grant was to be made of a less extent than 100 acres or of a greater extent than 10,000 acres. One-fourth of the entire area was to be in cultivation by the expiration of the fifth year from the date of grant, on failure of

(1) For the definition of "special cultivation" and "ordinary cultivation" *vide* rule 1 of the Settlement Rules in Part II of the Manual.

which the whole grant was liable to resumption. One-fourth of the grant was to be held in perpetuity revenue-free. On the remaining three-fourths no revenue was to be assessed for the first five years if the land was under grass, ten years if under reeds and high grass, and twenty years if under forest. On the expiry of this term revenue was to be assessed at 9 annas per acre for the next three years, after which the rate was to be for twenty-two years Re.1-2-0 an acre. At the close of this period (the thirtieth year in the case of grants of grass lands, thirty-fifth in the case of reed lands, and forty-fifth in the case of forest lands), the three-fourths liable to assessment were to be assessed at the option of the grantee either at the market value of one-fourth of the produce of the land, or at the average rate of revenue paid by rice lands in the district where the grant was situated. The revenue was, thereafter, to be adjusted in the same manner at the end of every term of twenty-one years.

The next rules were those for leasehold grants of the 23rd October 1854, commonly called the Old Assam Rules. Under these rules no grant was to be less than 500 acres in extent (afterwards reduced to 200 acres, or even 100 acres in special cases). One-fourth of the grant was exempted from assessment in perpetuity, and the remaining three-fourths were granted revenue-free for fifteen years, to be assessed thereafter at 3 annas an acre for 10 years and at 6 annas an acre for seventy-four years more, making a whole term of ninety-nine years, after which the grant was to be subject to re-survey and settlement "at such moderate assessment as might seem proper to the Government of the day, the proprietary right remaining with the grantee's representatives under the conditions generally applicable to the owners of the estates not permanently settled." One-eighth of the grant was to be cleared and rendered fit for cultivation in five years, one-fourth in ten years, one-half in twenty years, and three-fourths by the expiration of the thirtieth year, and the entire grant was declared to be liable to resumption in case of the non-fulfilment of these conditions. The grants were transferable subject to registration of transfer in the Deputy Commissioner's office. These rules were extended to Sylhet and Cachar in 1856, and were in force till 1861, when they were superseded by rules for grants in fee-simple, which at the same time allowed holders of the leasehold grants under the prior rules to redeem their revenue payments, on condition that the stipulated area had been duly cleared, at twenty years' purchase of the revenue at the time payable. This permission is still in force, and has largely been

taken advantage of; 265 grants, with an area of 280,730 acres, have thus been redeemed, and 29 grants, with an area of 27,521 acres (most of which are in Cachar), remain upon the original terms⁽¹⁾.

The first Fee-simple Rules were those issued by Lord Canning in October 1861. The Secretary of State took objection to some of their provisions, and a fresh set of rules was issued on the 30th August 1862. The rules issued by Lord Canning provided for the disposal of the land to the applicant at fixed rates ranging from Rs.2-8-0 to Rs.5 the acre. The rules of August 1863 provided that the lot should be put up to auction. Grants were to be limited, except under special circumstances, to an area of 3,000 acres. In each case the grant was ordinarily to be compact, including no more than one tract of land in a ring fence. The upset price was to be not less than Rs.2-8-0 an acre, and in exceptional localities it might be as high as Rs.10. Provision was made for the survey of lands previous to sale and for the demarcation of proper boundaries where applicants for unsurveyed lands were, for special reasons, put in possession prior to survey, and also for the protection of proprietary or occupancy rights in the lands applied for. The purchase money was to be paid either at once or by instalments. In the latter case, a portion of the purchase money not less than 10 per cent. was to be paid at the time of sale, and the balance within ten years of that date, with interest at 10 per cent. per annum on the portion remaining unpaid. Default of payment of interest or purchase money rendered the grant liable to re-sale. These rules were in force until August 1872, when the Lieutenant-Governor of Bengal stopped further grants under them pending revision of the rules.

Revised Fee-simple Rules were issued in February 1874, just before the constitution of the province as a separate Administration, which raised the upset price of land sold to Rs. 8 per acre and made more careful provision for accurate identification of the land and for the consideration of existing rights and claims before its disposal. These rules continued in force until April 1876. In 1876 new rules were issued under which the land was leased for 30 years at progressive rates and the lease was put up to sale by auction, but only among applicants prior to its advertisement in the *Gazette*, at an upset price of Re. 1 per acre under the provisions of Act XXIII of 1863. When the Land and Revenue Regulation was passed these rules were revised

(1) *Vide post*, page viii.

and re-issued under sections 12 and 29 as Section I of the Settlement Rules ⁽¹⁾. They have remained in force until recently, but the extent of their application has been progressively restricted with the extension of cultivation in the province. In Cachar these leases were not popular, owing to the more immediately favourable nature of the *jangal-buri* leases under which land required for special cultivation was allowed ⁽²⁾ to be taken up; and the rapid disappearance of waste land as defined in the rules (*i. e.*, land "of such a character or in such a position that it is not likely to be taken up for the cultivation of the ordinary staples of the country within a reasonable time"), led to the withdrawal of the offer of leases on such favourable terms and for some years past no leases under the 30-year rules have been issued. Land required for special cultivation has been taken up under other Sections of the Settlement Rules, *i. e.*, under terms very similar to those under which land is settled for ordinary cultivation. The term of all 30-year leases which expired was extended on a slightly increased rate of revenue to 1932. The subsequent re-settlement which took place after 1932 has been extended up to the 31st March 1948.

Of recent years the increasing scarcity of land suitable for the growth of tea, its increasing value, and the entry into competition with the European planters of the indigenous small capitalist have led to a complete reconsideration of the position, with the result that special terms are no longer offered to applicants for grants for special cultivation but a premium on all lands so taken up is charged, varying with the locality in which the land lies ⁽³⁾; the premium is remitted in cases where the applicant's total holding does not exceed 400 acres, and the payment of half the revenue for the first 5 years is suspended for a period of ten years. When the total holding exceeds 400 but does not exceed 700 acres, the premium due is calculated on the excess over 400 acres only (or the area taken up, whichever is less), and payment is deferred for 10 years. These rules are now included in the consolidated rules in Part II of the Manual and the 30-year lease rules in Section I of the old rules have been omitted.

The following statement ⁽⁴⁾ shows the number of holdings and their area in each district under the tenures detailed above on the 30th June 1928 :—

(¹) Notification No. 58-R., dated the 28th October 1887.

(²) *Vide post*, page cxi.

(³) Notification No. 2546-R., dated the 30th July 1928.

(⁴) Figures taken from the Land Revenue Administration Reports of the Commissioners for the year 1927-28.

District.	Rules of 1838.		Rules of 1854.		Fee-simple rules.		Grants under rules of 1838 and 1854 redeemed.		Thirty-year lease rules of 1876 and corresponding settlement rules.		Periodic lease for special cultivation.	
	No.	Area in acres.	No.	Area in acres.	No.	Area in acres.	No.	Area in acres.	No.	Area in acres.	No.	Area in acres.
1	2	3	4	5	6	7	8	9	10	11	12	13
Cachar	...	...	22	25,576	23	9,107	65	1,30,865	15	4,904	395	1,19,663
Sylhet	1	1,831	...	...	1	1,878	...	...	135	1,14,480	390	88,644
Goalpara	...	...	...	...	...	...	...	...	2	749	1	198
Kamrup	3	156	2	457	17	4,408	20	13,538	22	39,042	35	14,908
Darrang	...	...	1	293	85	45,313	15	6,465	395	1,43,887	252	39,524
Nowgong	...	..	2	469	42	15,106	13	6,069	71	24,598	87	4,507
Sibsagar	16	5,081	2	726	51	30,583	111	93,585	365	1,10,402	897	1,03,090
Lakhimpur	...	...	...	...	101	86,225	41	30,208	325	1,16,030	617	93,735
Total	20	7,068	29	27,521	320	1,92,620	265	2,80,730	1,330	5,54,092	2,674	4,64,269

Throughout the province there are several estates held direct from Government under special conditions, that is to say, they have not been settled and assessed under the ordinary Settlement Rules of the province for the time being in force in each district. These estates will be noticed further on when dealing with the history of the several districts of the province. It is sufficient to state here that in each case special reasons have existed for departing from the ordinary rules. These estates will in course of time, for the most part, disappear altogether from the revenue roll of special estates, and be assessed and settled on the expiry of the existing settlements under the ordinary rules. Applications for land in Assam on special terms are not unfrequent, but the policy of the Local Government has been for some time past to assess and settle all land applied for whether for ordinary or special cultivation strictly in accordance with the Settlement Rules of the province. Power has been reserved however to sanction settlements with special concessions where thought desirable; the most important of such settlements made in recent years have been settlements of land with tea garden proprietors for periods of nine years to encourage the settlement of tea garden labourers near the gardens. Even these are now disappearing.

Special
tenures.

The assessment of town lands has been of increasing importance in the province within the last quarter of a century. Originally the only places which could be called towns were the various district and subdivisional headquarters and accordingly the Land and Revenue Regulation makes mention only of "civil stations" and excludes them ⁽¹⁾ from Chapter II of the Regulation thereby barring in them the acquisition of land-holders' rights in the normal way. Moreover, the amount of Government land available in the larger towns of Sylhet was infinitesimal, and values of land in other towns in the province were scarcely above those of the neighbouring agricultural land. At first it was not considered necessary to frame separate rules for the assessment of town lands and until 1897 assessments continued to be made under the executive orders of the Chief Commissioner. Rules were first framed in 1897 ⁽²⁾; they have since been revised and are now included in this Manual as Section IV of the Settlement Rules in Part II. These rules apply to lands included in any municipality or "notified area" under the Assam Municipal Act ⁽³⁾ and to any other lands to which they may be applied by notification;

Town lands.

(1) Section 4 (c) of the Regulation.

(2) Notification No.1411-R., dated 12th October 1897.

(3) Notification No.3690-R., dated 3rd November 1928.

they have been applied to a considerable number of areas previously assessed as agricultural in which the site value of the land is in considerable excess of its agricultural value. Assessments are now based on the annual value of the land as ascertained by enquiry, and the present principle of assessment is to secure for Government from 33 per cent. to 50 per cent. of the annual value as the land revenue ; the assessment being normally revised every 30 years. Town land revenue rose from Rs.40,436 in 1895-96 to Rs.53,960 in 1911-12 and to Rs.89,649 in 1927-28. This increase is however mainly due to the inclusion of new areas as town lands, for effect to the new principles of assessment was not given until the re-settlement of Gauhati town in 1910-11 and of Dibrugarh in 1913-14. Recent re-settlements of town lands in the districts of Kamrup and Sibsagar have resulted in a large increase of revenue. In Kamrup, excluding Gauhati town proper, the town land revenue went up from Rs.7,722 to Rs.19,043, and in Sibsagar from Rs.17,538 to Rs.54,723. Town lands available for settlement are either put up to auction or else settled at a premium fixed by the Commissioner in each case ⁽¹⁾. The details of the settlements of different town lands must be looked for in the rate report in the Government orders in each case, as naturally the varieties of land and the rates payable differ widely in different towns. The following general principles, however, run through all recent re-settlements. The primary division of lands is into agricultural, residential and trade. In earlier settlements the agricultural lands were generally charged at an all-round rate about equal to that charged for land growing rice in the neighbouring villages. In recent re-settlements the agricultural land has been classed under the same scheme as that sanctioned for land in the villages, and rates slightly higher have been applied to each class. Residential and trade sites have been divided into as many classes as the circumstances of the case warranted, and an average annual value calculated from recorded selling and letting values has been worked out for each class. The assessment for each class has been a percentage of the average annual value so determined—the percentage being about 33 in the case of residential and up to 50 in the case of trade sites. The leases given reserve the right of Government to re-assess any land if it is converted from agricultural to residential or trade, or from residential to trade uses.

(1) Letter No.2054-55-R., dated the 6th August 1925, from the Second Secretary to the Government of Assam, to Commissioners of Divisions. Settlement rule 67.

In the district of Sylhet the land in which the towns stand is in general permanently-settled. Small blocks of Government land, however, occur in them all, and in Habiganj, Maulvi Bazar and Sunamganj these blocks have been settled for 30 years from 1927 under the Town Land Rules. In the case of the Sylhet Town blocks the settlement is for 28 years from 1929 and in Karimganj for 30 years from 1926. The total area is 28.40 acres and the revenue in 1927-28 was Rs.1,696. In Cachar, Silchar was settled under the Town Land Rules for 30 years from 1st April 1902. Hailakandi was settled as a village with the rest of the district for 20 years from 1st April 1918. In Goalpara, Dhubri was settled under the Town Land Rules for 30 years from 1900 ; steps are now being taken for re-assessment. In Kamrup, Gauhati was re-settled under the Town Land Rules for 30 years from 1911 ; certain areas which since 1911 have been added to the municipality were in the district re-settlement of 1923-1927 re-settled to fall in on the same date as the main portion of the town. Barpeta is a municipality and therefore town land under the definition, while Sorbhog, Pathsala, Tihu, Nalbari, Rangia and Palasbari have been notified as town lands. The settlements made were in the case of Barpeta, Pathsala and Palasbari, for 30 years from 1st April 1928, and in Nalbari, Tihu and Rangia for 29 years from 1st April 1928. In the case of Sorbhog the future of the town was so uncertain owing to the opening of a new station for Barpeta at Barpeta Road that the rates were confirmed for 3 years only. In Nowgong district, Nowgong town is a municipality but certain areas outside the municipality have been gazetted as town lands. Other town lands in the Nowgong district were, prior to 1932, at Juria, Silghat, Puranigudam, Rupahi, Chaparmukh, Raha and Dhing-Athgaon. The old area of Nowgong municipality was assessed at a special rate (Rs.2 per *bigha*) for 20 years from 1908, while the rest were all assessed at village rates. In the operations leading up to the re-settlement in 1932, the following were re-assessed and settled as town lands, *viz.*, Nowgong town up to 1946 ; Chaparmukh (1947) ; Rupahi (1947) ; Kadamani (1947) ; Dhing (1947) ; Puranigudam (1960) ; Silghat (1960) ; Raha (1961) ; Hojai (1947). In Darrang, Tezpur was settled under the Town Land Rules for 30 years from 1900, and again for another 30 years from 1932. Mangaldai was exempted from the operation of the Town Land Rules and settled as a village for 20 years in 1908 but now comes under the rules as a "notified area" and was settled as town land for 30 years from 1932. Other town land areas in Darrang are Dhekiajuli, Biswanath, Khoirabari and Tangla. These were all re-settled in 1932 as follows :—Dhekiajuli,

Biswanath and Khoirabari (10 years), and Tangla (30 years). In Sibsagar district the three subdivisional towns, Sibsagar, Jorhat and Golaghat are municipalities and therefore come under the Town Land Rules. When they were re-settled in 1893 before the publication of the Town Land Rules, though annual values were worked out for trade sites in each case, the actual revenue imposed was a small fraction of that value, and as the rates then imposed at first for 10 years only were extended from time to time up to the year of the re-settlement in 1929, a re-assessment at fair rates involved a very heavy increase. The rates were revised in 1929. Other town land areas in the district are Nazira (a "notified area") Numaligarh, Dergaon, Furkating, Barpathar, Titabar, and Sonari. These have recently been re-assessed and settled; Furkating and Dergaon for 15 years from 1st April 1929, Numaligarh and Titabar for 28 years from 1st April 1929, Barpathar for 13 years from 1st April 1929 and Nazira and Sonari for 29 years from 1st April 1929. In Lakhimpur the town land areas before 1933 were Dibrugarh, North Lakhimpur, Tinsukia, Dum Duma, Jaipur, Digboi and Bardubi. Dibrugarh was settled under the Town Land Rules for 30 years from 1913-14. In 1934 new additions were made to the town and these were settled for 9 years to fall in with the date of the town settlement. North Lakhimpur was settled for 30 years from 1st April 1933, and the rest, also for 30 years, from 1st April 1934. In 1934 the following were classed and settled as town land areas with effect from the 1st April 1934:—(a) Kaka Bazar, for 5 years; (b) Panitola, for 10 years; (c) Makum Junction, for 30 years; (d) Naharkatia, for 30 years; (e) Chabua, for 30 years; (f) Margherita, for 30 years.

Owing to the war re-settlement has been postponed till the 31st March 1948 in respect of all town and non-town lands whose settlement expired during the years 1939 to 1945.

Special rules are in existence governing the grant of building sites in Shillong⁽¹⁾, Cherrapunji⁽²⁾, Haflong⁽³⁾, and Nemotha. Nemotha has, ever since Haflong rose in importance, faded from the picture, and the special rules relating to it have become obsolete. Bazar sites in Shillong have been re-assessed and re-settled for 20 years from 1st April 1926.

(1) Letter No. 6442-R., dated the 29th November 1913, to the Commissioner, Surma Valley and Hill Division.

(2) The lands included in the station of Cherrapunji were ceded to the British Government in 1829 and 1830 under agreements with the Siem of Cherra [see pages 172 and 174 of Aitchison's Treaties, 4th Edition (1909), Volume II].

(3) Letter No. 1244-R., dated the 25th May 1910, to the Commissioner, Surma Valley Division.

In Assam, the different kinds of estates or interests in land may be considered under the following heads:—

Estates in land.

- (1) The *lakhiraj* estates and estates held in fee-simple, with estates under the Special Waste Land Rules which have already been referred to⁽¹⁾.
- (2) The permanently-settled estates of Sylhet and Goalpara.
- (3) Temporarily-settled estates other than town lands held direct from Government on periodic lease. These cover the following different classes of estates now existing in the province:—
 - (a) Revenue-paying estates in all districts, taken up under the Special Waste Land Rules already referred to, or under Section I of the Settlement Rules of the province prior to 1929 and held at favourable rates.
 - (b) *Ilam* and modified *Ilam* estates of Sylhet⁽²⁾.
 - (c) All other estates in Sylhet settled with the *Ilam* estates⁽²⁾.
 - (d) All estates settled in Sylhet and Cachar for a term of years under the Settlement Rules of the province.
 - (e) The *nisf-khiraj* or half revenue-paying estates of Assam Proper⁽³⁾.
 - (f) The *khiraj*, or full-revenue-paying, estates of Assam Proper and Goalpara held under periodic lease⁽⁴⁾.
- (4) Temporarily-settled *khiraj* estates held direct from Government on annual lease.

In the earlier days of the Administration the owners of each of these classes of estates used to be loosely described as “proprietors” of their lands, or as having “proprietary rights;” but all that was meant by these expressions was that those who held land under temporary settlement from Government, whether under annual or periodic lease, even when the lease did not expressly confer a permanent, heritable and transferable interest, did in practice enjoy, without interference from Government, the right of transferring such property in the land as their leases conferred upon them. In Bengal we know that, in effecting the permanent settlement, Lord Cornwallis was directed to have regard to the laws and customs of India and to the local system of land rights in Bengal⁽⁵⁾. In Assam, on the other hand, with the exception of Sylhet Proper and the permanently-settled tracts of the district of Goalpara, the successive conquest of districts or portions of districts, including the hill districts⁽⁶⁾, has been held to have extinguished all private

(1) *Ante*, pages iv-viii.

(2) *Post*, pages xciii *et seq.*

(3) Ditto lxvii.

(4) Ditto xlvii.

(5) *Vide* page 26 of Sir W. Hunter's “Bengal MS. Records.”

(6) *Vide* Foreign Department letter No. 228 E., dated the 28th January 1890.

rights in land previously existing, unless expressly recognised by the British Government either under standing executive orders or by legal enactment, and it is important to note that, except in reserved forests, public roads, embankments, etc., and military cantonments and civil stations, the Land and Revenue Regulation recognises no private or public rights of any description in land in Assam other than the following :—

- (1) The rights of proprietors, land-holders, and settlement-holders other than land-holders, and other rights acquired in manner provided by the Regulation.
- (2) Rights legally derived from any rights mentioned under (1).
- (3) Rights acquired under sections 26 and 27 of the Limitation Act, 1877⁽¹⁾.
- (4) Rights acquired by tenants under the Rent Law in force in the province.

The Assam Land and Revenue Regulation, in fact, for the first time formally defined the nature and limit of the “property” or “estate” (*status*), or “proprietary rights” of owners of each of the above-mentioned classes of estates, or, as they are some times called, “tenures⁽²⁾.”

Both the *lakhirajdar* and the owner of a permanently settled estate are, for the purposes of the Regulation, called “proprietors, but this does not necessarily mean that the property of the *lakhirajdar* in his lands is the same as that of the owner of a permanently-settled estate. The estate of the *lakhirajdar* or fee simple owner is the highest estate in land that exists in Assam. It has, as pointed out by Mr. Field in his Introduction to the Bengal Regulations, all the advantages of a permanently-settled estate with the additional one that it pays no revenue to Government. The owner can create incumbrances which cannot be avoided, even though the estate be brought to sale on account of any demand realisable by law as an arrear of land revenue. The estate is heritable and transferable, provided the *lakhirajdar* is the legal owner, and not only a trustee, e.g., a temple *sebait* or *dalai*. His power however to enhance the rents of his tenants is in Goalpara and Sylhet, limited by law⁽³⁾.

(1) Now Act IX of 1908.

(2) In Assam all revenue-paying lands held direct from Government and all *lakhiraj* or revenue-free lands are in the Land and Revenue Regulation called “estates” [vide section 3 (b), of the Regulation]. In official correspondence an estate is often called a “tenure,” meaning the same thing, viz., an interest or *status* in land. In Bengal the word “tenure” has often a special meaning distinct from an “estates” e.g., vide definitions in Act VII (B.C.) of 1868, and in the Bengal Tenancy Act VIII of 1885.

(3) In Sylhet Act VIII of 1869 is in force. In Goalpara Assam Act I of 1929, regulates tenancy in permanently-settled estates, and Act VIII of 1869 regulates it in the temporarily-settled areas. There is no special Rent Law in force in the other districts of the province.

The property of the owner of a permanently-settled estate is inferior to that of the *lakhirajdar*, inasmuch as he is liable to Government for the payment of a fixed amount of revenue, on failure to pay which his estate may be put up to sale for realisation of arrears of revenue ; and, if sold, it is sold free of all incumbrances previously created thereon by any other person than the purchaser, subject to certain exceptions⁽¹⁾. The owner's property in a permanently-settled estate is heritable and transferable in Assam, as it is in Bengal; he can transfer it by sale, mortgage, gift, or bequest and grant leases for the whole or any portion of it for a term of years, or in perpetuity ; *patni* and *istimrari* tenures created by owners of permanently-settled estates are instances of such leases, though *patnis* are only known in the district of Sylhet, where the Patni Sale Law⁽²⁾ is in force. His power, however, to enhance the rent of his tenants is, as in the case of the *lakhirajdar*, limited by law. It is important to note that the owner of a permanently-settled estate has the right of mining and fishing, and also other incorporeal rights included in his estate. It will thus be seen that, although "absolute property" in land is a thing unknown in English Law, and, as pointed out by the High Court in the great Rent Case decided in 1865, the Bengal Regulations of 1793, from which the owners of permanently-settled estates in Assam derive their rights, teem with provisions quite incompatible with any notion of his having absolute rights, still, for all practical purposes, so long as he pays the Government revenue and such cesses as may be legally assessed on his land and conforms to the provisions of the Rent Law, he is absolute owner of his land, and can dispose of it as he pleases. In the Goalpara district the owner of a permanently-settled estate is generally called a *zamindar*⁽³⁾, and is a mere rent-receiver, having leased all the lands of his estate either in perpetuity, or for a term of years, to tenants, who may, or may not, be the actual cultivators. In Sylhet, the larger holders of permanently-settled lands who similarly sublet their lands are generally called *zamindars* and *talukdars*, and the smaller holders, who for the most part cultivate their own holdings, are called *mirasdars*—a term implying that the holdings are regarded by the people as heritable and permanent.

(1) *Vide* section 71 of the Land and Revenue Regulation.

(2) Regulation VIII of 1819, Act VI of 1853, and Act VIII B.C. of 1865.

(3) For the history of the Bengal *zamindar*, and of the process by which he gradually acquired the rights in land now possessed by him, Baden-Powell's "Land Systems of British India", Field's edition of the Bengal Regulations, and Sir W. Hunter's "Bengal MS. Records" may be referred to.

The owners of all temporarily-settled estates settled for terms of not less than ten years are, under the Land and Revenue Regulation, styled "land-holders" to distinguish them from the owners of revenue-free and permanently-settled estates. These also have a permanent, heritable, and transferable property in their lands, called in the Regulation a "right of use and occupancy". This property, however, is inferior to that of the owner of a permanently-settled estate, in that the settlement is made for a term of years only, after which the revenue may be enhanced on re-settlement. In the case of this class of estates, the Government further reserves in its favour all quarries and mines, minerals and mineral oils, and all buried treasure; and lastly, the land-holder loses his rights unless he complies with the condition of the lease which has been issued to him by Government. A land-holder has a right of re-settlement on the expiry of his lease, subject to the condition that he accepts the terms of settlement offered to him⁽¹⁾. If he refuses the settlement offered, he does not altogether lose his rights, but they are temporarily suspended for the period of the re-settlement, which may be made with any other person who may come forward and accept settlement. An important right conceded to all land-holders is that of resigning their holdings at any time during the term of a settlement on giving due notice. If, however, a land-holder resigns, he loses all his rights in the land resigned⁽²⁾.

The fourth class of estate mentioned above is the estate of the settlement-holder of *khiraj*, or full-revenue-paying lands, who holds direct from Government under annual lease. Such settlement-holders are at present confined mainly to Assam Proper and the Eastern Duars in the district of Goalpara, nearly all temporarily-settled estates in the Surma Valley being held under periodic leases, the exceptions being a few estates held *Khas*,⁽³⁾ or settled temporarily for special reasons for one year only. The annual settlement-holder has no heritable or transferable

-(1) *Vide* Land and Revenue Regulation, section 32 (1) and rule 1 (d) of the Settlement Rules.

(2) *Vide* Land and Revenue Regulation, section 34 (c) which has been applied to all districts in which the Regulation is in force.

(3) "*Khas* estates" meant originally permanently-settled estates in Bengal which had been sold for arrears of revenue and bought in by Government, who thus became the owner of the estate and settled it temporarily direct with the cultivators or any person who would come forward and accept settlement. So long as no settlement was effected, the estates were said to be held *khas* by Government. The expression has also been applied in Sylhet to temporarily-settled estates similarly bought in by Government at sales for arrears, or the settlement of which has been annulled under the provisions of the Land and Revenue Regulation. The expression "*Khas* lands" has also frequently been used in Sylhet to denote Government waste or lands which have never been settled, and which are, therefore, at the disposal of Government. In no other part of the province are estates bought in by Government, or the settlements of which have been annulled, referred to as *khas*, nor are unsettled waste lands called *khas* lands.

property in his land, such a property being expressly denied to him under the terms of his lease⁽¹⁾. If his land is taken up for a public purpose, compensation is given to him for the loss or cost of removal of any house he may have been expressly or tacitly allowed by Government to build upon it, and also for the loss of any crops or trees he may have sown or planted, but he cannot claim compensation for the loss of the land itself. If on expiry of the term of settlement, the Government does not require the land for any public purpose, he is ordinarily given re-settlement ; three months' notice is required if re-settlement is to be refused. But although Government has not conferred upon the annual settlement-holder the right of transfer and inheritance in respect of his holding, there is no doubt that transfers of such holdings do actually take place. The Government does not concern itself to interfere with this practice except occasionally to prevent land passing into the hands of undesirable persons. Moreover, in sparsely-populated tracts, where it is desirable to accept any one as a Government tenant who is willing to clear waste land or to maintain under cultivation land previously cultivated, the Settlement Officer is not required to look further than the actual occupant or cultivator, whether he is the settlement-holder of the previous year, or his transferee, or heir, or a stranger. Where the previous settlement-holder does not come forward and apply for re-settlement, the Settlement Rules require settlement to be made ordinarily with the person in actual possession. To this extent, therefore, the Government may be said to have always recognised the transferability of annual holdings and, before the Land and Revenue Regulation was passed, there were many who urged that this tacit recognition of transfers by Government amounted to a recognition of a right which should be distinctly conferred on the annual settlement-holder in the Regulation. This view however, was not accepted by the Government of India, and in order to induce cultivators to settle permanently on their lands, more especially in Assam Proper where what is called "fluctuating cultivation" prevailed to a very large extent owing to the large areas of unsettled waste available for cultivation in that part of the province, they were told that if they wished to acquire a valuable property in the lands taken up by them of which the Government could not deprive them without payment of compensation, they had to obtain periodic leases. For many years land was so easily available that annual leases were preferred to periodic, but that stage has now passed ; periodic leases are eagerly sought after, and annual leases are being reduced.

(1) *Vide* section 11 of the Land and Revenue Regulation and Settlement rule 1(c).

Chapter II of the Land and Revenue Regulation which defines the rights in land of the different classes of owners, is not applicable to civil stations, *i.e.*, to district and subdivisional headquarters stations. A special form of periodic lease is however issued for such lands, which confers a permanent, heritable and transferable interest on the settlement-holder precisely similar to that enjoyed by the land-holder outside the civil station. Town lands are now in existence which are not civil stations, and in these, which are not excluded from the operation of Chapter II of the Regulation, rights of land-holders and settlement-holders can be acquired. Town lands which Government does not desire to alienate, can be settled on a short-term lease for not more than three years which conveys no rights beyond the term of the lease.

Record-of-rights.

Section 40 of the Land and Revenue Regulation requires the Settlement Officer when making a settlement of any local area or class of estates to frame for each estate a record-of-rights in the prescribed form. Under rule 60 of the Settlement Rules, the prescribed form is the *chitha* and *jamabandi*. In the last two settlements of Cachar, Jaintia and the *Ilam* lands of Sylhet, all rights and interests in land in temporarily-settled estates including those of the settlement-holder, his sub-tenant and the actual cultivator, were recorded. In Assam Proper the facts of tenancy, rates of rent paid and in some cases the length of tenancy, have also been recorded ; but as there is no Tenancy Law in force no rights in land other than those recognised in Chapter II of the Regulation can exist. In Sylhet, there is no reliable register of permanently-settled estates showing the names of existing proprietors, or any record of the area or boundaries of estates. In the circumstances the preparation of a record-of-rights is an impossibility without a complete cadastral survey of the district. To ascertain the cost of such a survey and preparation of a record-of-rights, an experimental survey was made of three *parganas* in 1914-18. It was quickly found that the Land and Revenue Regulation provided insufficient powers for the preparation of a record-of-rights in permanently-settled areas, and the operation was carried out by the application of certain sections of the Bengal Tenancy Act to the area. A proposal to extend operations to the whole district was negatived by the Legislative Council. Similar difficulties were experienced in Goalpara.

Lakhiraj or revenue-free estates.

Lakhiraj estates, which are found in all the plains districts of the province, are lands which were granted revenue-free for religious and other purposes by the previous rulers of the country, and which were confirmed by the Special Commissioner appointed under Bengal Regulation II of 1828 to

enquire into the validity of such grants. As noticed further on, these enquiries, in Assam Proper, extended over several years, and, in confirming these grants, the Special Commissioner appears to have exceeded his instructions⁽¹⁾. There is no intention, however, of now questioning the validity of his decrees. The number and area of *lakhiraj* estates in each district are noted below :—

District				Number of estates	Area in acres
Cachar	...	...	...	79	713
Sylhet	...	...	...	1,258	37,563
Goalpara	...	...	...	40	99,055
Kamrup	...	...	...	38	34,060
Darrang	...	...	...	28	5,027
Nowgong	...	...	...	4	1,537
Sibsagar	...	...	...	59	40,849
Lakhimpur	...	...	...	5	1,586
Total				1,511	2,20,390

The general character of all settlements effected in Assam of temporarily-settled estates is that which is commonly described as "*rai-yatwari*", in the sense that the principle aimed at is that of dealing direct with the actual occupant and his separate holding without the intervention of any middleman, landlord, or settlement-holder between him and the Government, or joint responsibility of the village or other group of holdings, as is recognised in making settlements in many other parts of India. The land of each field is also separately measured, classified and assessed. It does not, however, follow from this that settlement has always been made with the actual cultivator. In Assam Proper, middlemen are rare. The owners of most of the *nisf-khiraj* estates in this part of the province sublet their lands; *khiraj* lands are also sublet when the area of the estate is large. After the cadastral survey of the Brahmaputra Valley it was ascertained that about 18 per cent. of the settled *khiraj* area in Kamrup was sublet, while in no other district did the percentage exceed 6 per cent. In Kamrup in 1904-05 the area sublet was reported as 14 per cent. In 1923-27 the area sublet was found to be only 5.15 per cent. of the *khiraj* area. In Sibsaagar, in 1904-05 the percentage was 6.6 per cent. of which only 2.5 per cent. was at cash rates; in the re-settlement of 1923-27, 2.76 per cent. In Nowgong (1905-09) the percentage was 2.32 per cent.; Darrang (1905-09) about 9 per cent; Lakhimpur (1910-12) 5.19 per cent.; Cachar (1913-18) 8.8 per cent.; the Jaintia Parganas (1914-18) 4.63 per cent. In temporarily-settled areas therefore sub-tenancy is not very common, and does not appear to be increasing.

General
character of
settlements
effected in
the Province.

(1) *Post*, page lxix.

In the case of permanently-settled estates it may also be said that the settlement is *rai-yatwari* in the same sense over a large portion of the district of Sylhet, that is to say, the permanent settlement-holder where his estate is small, as the majority of estates are in this district, cultivates his own land. In the case of the larger permanently-settled estates in Sylhet, and of all such estates in Goalpara, the settlement is what is known in ordinary official language as a “*zamindari* settlement”, that is to say, the settlement has been made, as the permanent settlement in Bengal was made, with a middleman.

The
Law. Rent

There is no special Rent Law in force in the five upper districts of the Brahmaputra Valley, in Cachar or in the hill districts. In Sylhet and part of Goalpara the Rent Law is Act VIII (B.C.) of 1869 which in Bengal was superseded in 1885 by the Bengal Tenancy Act of that year.

The question of a special Rent Law for Assam or for parts thereof, has been discussed on various occasions. The first occasion was in 1882 when the Bengal Tenancy Act was still under discussion. It was then decided by the Chief Commissioner (Sir Charles Elliot) that a much simpler enactment would do for Assam than that which it was proposed to introduce into Bengal and a draft was actually prepared. In view, however, of the fact that through out a large portion of the province subletting by the Government settlement-holder was rarely resorted to, and that, in districts where subletting actually occurred, there was no indication of any urgent need of, or desire on the part of the people for, a special Tenancy Act for the province, the matter was dropped, the old Bengal Act of 1869 being considered sufficient to meet the requirements of the only two districts where subletting was known to be common. After the re-settlement of 1913-18 a special Act for Cachar was proposed and actually drafted, but it met with no support and was dropped. In Goalpara, however, exhaustive enquiries proved the advisability of a special Act for the permanently-settled estates of the district, and a measure known as the Goalpara Tenancy Act modelled on the Bengal Tenancy Act was passed by the Legislative Council in 1929 and finally received the sanction of the Governor General on the 1st October 1929⁽¹⁾. It applies at present only to the permanently-settled portions of the district, but power is reserved to extend it by notification to other portions. As regards Sylhet, it was proposed to make a survey and record-of-rights of the whole district to obtain facts on which Tenancy legislation might be based. Legislation to enable such a survey and record-of-rights to be made, and to provide for recovery of the costs from the

(1) The Goalpara Tenancy Act (Assam Act I of 1929).

proprietors, tenants and occupants was introduced into the local Legislative Council in 1921; but a motion to postpone its consideration *sine die* was carried, and the matter was allowed to rest till 1933 when it was again revived by non-official members and was accepted by the Council in 1936, as the result of which the Sylhet Tenancy Act, 1936 (Assam Act XI of 1936), came into force with effect from the 1st March 1937. Certain sections of the Act were further amended in 1943 by an Amendment Act (Assam Act V of 1943.)

The land revenue receipts of the province have always constituted one of its principal sources of income. Up to its constitution as a Governor's province in 1921, the land revenue receipts were shared with the Central Government but since that year the land revenue has been entirely credited to provincial revenues. In 1927-28 the total revenue of the province from all sources was Rs. 2,69,35,000 to which land revenue contributed Rs. 1,13,10,387. In 1944-45 the land revenue had increased by over Rs. 50,00,000, and the extent to which each district contributed to the total land revenue of the province in 1944-45 is shown in the following statement:—

Land revenue of the Province

*Statement showing the receipts under "VII.—Land Revenue" in the Province of Assam for the year 1944-45.

District	Ordinary land revenue	Miscellaneous land revenue	Total land revenue
1	2	3	4
1. <i>Surma Valley</i> —	Rs.	Rs.	Rs.
Sylhet	12,04,585	6,08,451	18,13,036
Cachar	7,96,919	1,76,990	9,73,909
Total—Surma Valley ..	20,01,504	7,85,441	27,86,945
2. <i>Brahmaputra Valley</i> —			
Goalpara	4,19,048	2,19,730	6,38,778
Kamrup	24,30,118	3,87,552	28,17,670
Darrang	15,91,626	3,04,685	18,96,311
Nowgong	14,90,060	5,11,214	20,01,274
Sibsagar	24,12,273	3,78,015	27,90,288
Lakhimpur	16,83,246	14,54,954	31,38,200
Total—Brahmaputra Valley..	1,00,26,371	32,56,150	1,32,82,521
3. <i>Hill districts</i> —			
Garó Hills	32,670	1,59,617	1,92,287
Khasi Hills	30,279	64,958	95,237
Naga Hills	1,577	56,652	58,229
Lushai Hills	1,408	44,041	45,449
Total—Hill Districts ..	65,934	3,25,268	3,91,202
Grand Total for the Province ..	1,20,93,809	43,66,859	1,64,60,668

* Compiled from the Comptroller's monthly statements showing Receipts under head "VII—Land Revenue" in Assam, during the financial year 1944-45. (a) Rs. 3,593-13-0 (b) Rs. 60,751-10-0 and (c) Rs. 15,256-15-0 representing respectively total of (a) Land Revenue for Manipur (b) 'Account Current' and (c) 'Transfer Abstract' have been excluded from the Statement—which accounts for the discrepancy with the March (final) figure, i.e., Rs.1,65,40,267-3-1.

In the following Chapter details are given as to the sources and class of estates from which the land revenue is derived in each district.

The total receipts from land revenue have largely increased since the creation of the Chief Commissionership, the gross receipts under this head in 1874-75 amounting to Rs. 33,35,030 only, distributed as shown in the following statement :—

District.	Ordinary land reve- nue	Miscella- neous land revenue.	Total land revenue.
	Rs.	Rs.	Rs
1.— <i>Surma Valley</i> —			
Sylhet	4,76,051	9,915	4,85,966
Cachar	1,49,529	88,390	2,37,919
Total— <i>Surma Valley</i> ..	6,25,580	98,305	7,23,885
2.— <i>Brahmaputra Valley</i> —			
Goalpara	1,25,495	296	1,25,791
Kamrup	8,01,906	15,269	8,17,175
Darrang	3,39,368	33,894	3,73,262
Nowgong	3,56,339	24,603	3,80,942
Sibsagar	4,80,433	1,21,012	6,01,445
Lakhimpur	1,53,962	61,105	2,15,067
Total— <i>Brahmaputra Valley</i> ..	22,57,503	2,56,179	25,13,682
3.— <i>Hill districts</i> —			
Garó Hills	5,564	4,616	10,180
Khasi and Jaintia Hills	3,421	76,708	80,129
Naga Hills	619	6,535	7,154
Total— <i>Hill districts</i> ..	9,604	87,859	97,463
Grand Total for the Province ..	28,92,687	4,42,343	33,35,030

Miscella-
neous land
revenue.

In the statements given above showing the total land revenue of the province reference has been made to what is called the miscellaneous, as distinguished from the ordinary land revenue, *i.e.*, the revenue derived from the assessment of land according to the area taken up for cultivation. The miscellaneous land revenue has developed considerably of recent years. At one time the main source of this item of revenue was the hoe-tax or house-tax levied under section 47 of the Assam Land and Revenue Regulation in lieu of land revenue in areas in which the regulation was in force, and by executive order elsewhere. This tax, under various names and by various methods is collected from hill tribes who for the most part practise the *jhum* system of cultivation, and are not confined in their cultivation to any fixed area, each house being allowed to cultivate as much land as it wants, and to select the locality of its cultivation

without reference to the District Officer. The tax is levied at various rates in different districts. Within the last ten years receipts from fisheries and from royalties on mineral oil have very greatly increased, while newly imposed fees for cattle belonging to professional graziers grazing in the unclassified state forests of the province bring in a large sum. The result has been an increase in the miscellaneous land revenue from under 9 lakhs in 1917-18 to nearly 34 lakhs in 1944-45. The following statement shows how far each district contributed in 1944-45 to the miscellaneous land revenue of the province under each head. The figures, which refer to Revenue year, are taken from the Commissioners' Land Revenue Reports and differ from those given above which were supplied by the Comptroller :—

Miscellaneous land revenue of Assam for the year 1944-45

Districts		COLLECTIONS																			Total
		Sale of Government estates	Sale proceeds of waste land leases and redemption of land tax	Rents, etc. of fisheries	Land requisition and mutation fees	Receipts from stone quarries	Coal mines	Mineral oil	Sale of cadastral maps	Poll, capitation, house and hoc-tax	Hire of elephants	Survey fees	Sale of old stores and materials	Fees for demarcation, and clearance of tea and arable land	Sale of forms A and B under Revenue Record room receipts	Grazing dues	Miscellaneous	Local Rates	Town Rates		
1		2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Cachar	..	..	..	40,001	..	..	..	60	173	29,613	..	1,521	..	60	..	1,221	1,617	88,399	10,363	1,73,028
Sylhet	..	..	..	1,94,499	..	..	..	..	158	..	..	1,525	..	765	..	3,690	25,096	3,64,916	33,679	6,24,328
Khasi and Jaintia Hills	..	..	..	5,167	..	..	14,134	..	749	38,989	..	76	7	..	..	9,550	1,842	..	..	70,514
Naga Hills	..	..	..	..	..	..	184	..	..	61,187	..	..	..	..	..	177	88	..	..	61,636
Lushai Hills	..	..	..	260	..	..	..	..	..	47,284	..	..	..	..	..	76	1,515	..	..	49,135
Goalpara	..	..	..	3,150	..	..	..	..	..	..	..	..	..	..	..	12,296	2,039	..	..	17,485
Kamrup	..	..	5,905	1,04,239	..	..	..	..	118	1,710	..	188	683	..	470	70,842	6,627	..	1,565	1,92,347
Darrang	..	..	79,532	53,695	262	..	..	..	25	..	..	..	..	..	..	54,023	12,426	..	25,203	2,25,166
Nowgong	..	..	2,26,721	81,936	8,903	..	..	..	64	15,775	..	..	..	..	..	10,764	8,590	..	3,698	3,59,013
Sibsagar	..	..	8,980	70,689	..	..	2,754	..	79	10,399	..	7	..	..	25	17,457	15,366	..	29,247	1,55,003
Lakhimpur	..	..	..	37,878	..	..	54,026	11,50,388	74	9,187	..	..	..	..	5	25,926	5,120	..	23,817	13,06,421
Govt. share	..	..	..	7,137	..	..	10,397	..	..	1,09,059	..	..	..	..	..	15,191	..	..	..	1,41,784
Zamindari share	..	..	..	1,425	..	..	..	..	..	8,417	..	..	..	..	..	95	..	..	..	9,937
Sadiya and Balipara Frontier Tracts	..	..	..	24,650	..	..	..	..	..	13,472	..	..	..	..	3	3,540	139	..	..	41,804
Govt.'s share	..	2,562	3,21,138	6,23,301	9,165	..	81,495	11,50,448	1,440	3,36,675	..	3,317	690	825	503	2,24,753	80,465	4,53,315	1,27,572	34,17,664	
Zamindari share	..	..	..	1,425	..	..	..	..	..	8,417	..	..	..	..	..	95	..	..	..	9,937

*Obtained from the Land Revenue Report for 1944-45

This Introduction would be incomplete without some reference to the tea industry which has contributed so much to the present prosperous condition of the province and its people, and also, in no small degree, to the steady increase in the land revenue. Although the tea plant was discovered in 1826 growing wild in the districts of Assam Proper, it was not until 1834 that a Committee was appointed to enquire into, and report on, the possibility of introducing the cultivation of tea into India. In 1835 an experimental plantation was established by Government in the Lakhimpur district, which failed. In 1839 the Assam Company was formed, being the first private concern started in Assam or Bengal for the cultivation of tea. In its early years the affairs of this Company were not very prosperous, and in 1846-47 its shares are reported to have been almost unsaleable. Its prospects began to improve in 1852, and in 1859 it was reported officially to have nearly 4,000 acres under cultivation with an estimated out-turn of over 760,000 lbs. of tea. Meantime, the cultivation of tea had been commenced in many other districts. In 1850 Colonel Hannay started a garden in Dibrugarh, and in 1853 there were three private gardens in the Sibsagar district and six in the district of Lakhimpur. In 1854 the first gardens were started in Darrang and Kamrup. In 1855 indigenous tea was found in Cachar, and the first tea garden was opened in the cold weather of 1855-56. In 1856 tea was discovered in Sylhet, but no attempt at cultivating it was made for some time after. In 1860 tea was first cultivated in the Goalpara district on land leased to planters by the *Zamindar* of Mechpara.

Thus, the foundations of the present tea industry may be said to have been laid from 1839 to 1860 inclusive. Owing, however, to reckless speculation and the attempts made by Government to foster the industry at the outset by sacrificing the most necessary safeguards in granting land, many tea concerns collapsed altogether in 1866, and tea property was generally depreciated throughout the years 1866 to 1868. In 1869 things began to look brighter, and since then the industry has continued to prosper beyond all expectation.

In 1872 the total area taken up by tea-planters in the Brahmaputra Valley for the cultivation of tea, either direct from Government or as sub-tenants of *Zamindars* or Government settlement-holders, was officially reported to amount to 364,990 acres, of which, however, only about 27,000 acres were under tea, and the annual out-turn was estimated to be about 6,000,000 lbs., the total number

of estates under distinct proprietors being then about 300 only. In the same year (1872) there were reported to be only 80 gardens in the district of Cachar, covering about 91,000 acres, of which only 23,000 acres were under tea, yielding a produce of about 5,000,000 lbs. In Sylhet, for the same year, only 13 gardens were reported to be in existence, covering an area of about 7,000 acres, of which a little over 1,000 acres were under cultivation, yielding about 325,000 lbs. of tea. ⁽¹⁾

In 1878 the total number of gardens in the province had risen to 850, the total acreage taken up for tea was estimated to amount to 587,409 acres, of which 147,840 acres were reported to be actually under tea, mature and immature, and the total produce was estimated at 28,509,548 lbs.

The extension of tea cultivation in the Sylhet district had by this time become very marked, the produce of that district in 1878 having been reported to be over 1½ million pounds, or more than eight times the produce of 1875. Up to the year 1876 the out-turn of tea in the Brahmaputra Valley advanced more rapidly than in the Surma Valley, but after that year this state of things was reversed. In 1878 one-third of the total produce of the province (which was estimated at 28½ million of pounds) was reported to have come from the Surma Valley. ⁽²⁾

In 1885, the total area taken up for tea was reported to be 921,891 acres, of which 197,510 areas were under cultivation, and the total out-turn of the province was distributed as follows ⁽³⁾ :—

				Lbs.
Brahmaputra Valley	...	...	...	32,618,042
Surma Valley	...	...	...	20,998,978
				<hr/>
Total	...	...	...	53,617,020
				<hr/>

the four chief producing districts being at that time Cachar, Sibsagar, Lakhimpur and Sylhet in the order named. The

(1) The figures must be regarded as approximate.

(2) Provincial Tea Report for the year 1878.

(3) Tea Report for the year 1885.

following statement shows the state of things ten years later, *viz.*, in the year 1895 :—

District.	Number of gardens. (1)	Area taken up for tea. (2)	Area under tea. (3)	Estimated produce.
1.— <i>Brahmaputra Valley</i> —		Acres	Acres	Lbs.
Goalpara	3	552	400	143,222
Kamrup	29	24,122	4,953	660,328
Darrang	84	113,895	28,750	11,036,662
Nowgong	54	56,036	12,239	3,864,357
Sibsagar	174	242,432	63,264	22,240,698
Lakhimpur	141	187,589	45,183	18,695,548
Total—Brahmaputra Valley	495	624,626	154,789	56,640,815
2.— <i>Surma Valley</i> —				
Cachar plains	199	280,172	58,216	20,169,133
Sylhet	133	160,370	62,979	22,710,626
Total—Surma Valley ..	332	440,542	121,195	42,879,759
3.— <i>Hill districts</i> —				
Khasi and Jaintia Hills	1	100	30	4,000
Grand Total for Province	818	1,065,268	276,014	99,524,574

Thus Sylhet had taken the first place, followed closely by Sibsaagar and then Cachar and Lakhimpur. Since that time development has been more rapid in the Brahmaputra Valley than in the Surma Valley. The figures for 1915 were

District.	Number of plantations.	Area taken up for tea.	Area under tea.	Quantity of manufactured tea in lbs.
1	2	3	4	5
		Acres	Acres	
Cachar	159	277,033	60,549	30,084,829
Sylhet	136	281,238	85,755	52,453,893
Total—Surma Valley	295	558,321	146,304	82,538,722
Goalpara	4	1,247	717	208,542
Kamrup	22	20,372	3,140	1,209,471
Darrang	94	167,134	47,501	34,944,545
Nowgong	42	47,050	12,639	7,705,581
Sibsagar	167	284,128	92,071	59,197,782
Lakhimpur	155	245,367	81,449	59,491,277
Total—Brahmaputra Valley	484	765,298	237,517	162,847,198
Total of Province ..	779	1,323,619	383,821	245,385,920

(1) No inferences can be drawn from the number of “gardens” existing in the province as the term “garden” is very vague, and has not always been uniformly interpreted. The true indication of the expansion of the tea industry is to be found in the amount of land taken up for tea and the produce.

(2) This is the area taken up direct from Government. In addition to this, some land had been taken up by planters on lease from the proprietors of permanently-settled estates in Goalpara and Sylhet, of which there is no record. The area so taken up was insignificant.

(3) Tea report for the year 1895, paragraphs 7 and 9. The figures given are only approximate.

The figures for 1928 show an out-turn almost exactly equal to that of 1915 ; but in 1915 conditions led to the production of as much tea as could be plucked, whereas in 1928 the possibility of over-supply was evident and there was a certain amount of restriction of production.

The figures are :—

District.	Number of plantations.	Area taken up for tea.	Area under tea	Quantity of manufactured tea in lbs. (black tea only (1))
1	2	3	4	5
		Acres	Acres	Lbs.
Cachar	176	283,601	57,314	26,731,490
Sylhet	163	324,283	89,772	44,798,796
Total—Surma Valley	339	607,884	147,086	71,530,286
Goalpara	12	15,100	3,256	743,671
Kamrup	26	25,898	3,418	853,629
Darrang	140	246,314	59,165	34,180,718
Nowgong	42	47,737	11,977	6,095,898
Sibsagar	196	337,160	99,279	58,827,916
Lakhimpur	223	346,320	102,580	72,857,372
Sadiya Frontier Tract ..	2	3,111	464	230,343
Total—Brahmaputra Valley	641	1,021,640	280,139	173,789,547
Total of Province ..	980	1,629,524	427,225	245,319,83

Thus of the important tea-growing districts only Lakhimpur has made any advance ; and this district has now established a long lead over its nearest neighbour. The average quality of the produce, and, therefore, its value in the market in the two upper districts of the Brahmaputra Valley and in the headquarters subdivision of the Darrang district, is higher than it is in either of the two districts of the Surma Valley. On the other hand, the cost of production is greater in the upper districts of the Brahmaputra Valley owing to the expenses connected with the importation of labour being heavier and also to the greater cost of living.

Tea is not grown on a commercial scale anywhere in the hill districts, though it has been found growing wild in the Manipur and Lushai Hills, from which areas tea seed of good quality is exported in some quantity. It has been proved possible to grow tea in the Khasi and Jaintia Hills, and some tea is grown and manufactured at Aijal in a garden belonging to the Assam Rifles.

(1) A small amount of green tea (less than one million lbs.) is manufactured in the Surma Valley Division.

In addition to the ordinary land revenue assessment all estates, whether revenue-paying or held free of revenue, are assessed to local rates under the provisions of the Assam Local Rates Regulation, 1879. The whole of these rates are made over to the several local boards to meet expenditure that may be incurred for the relief and prevention of famine or for local purposes, *e.g.*, public works (including buildings, communications and miscellaneous public improvements), education, medical relief, etc. The Regulation has been extended to the eight plains districts and to the Garo Hills. The following statement shows the local rates demand for each district for the years 1895-96 and 1944-45, respectively :—

District.	Local rate demand for 1895-96	Local rate demand for 1944-45.*
	Rs.	Rs.
1.—Brahmaputra Valley—		
Goalpara	61,546	2,17,742
Kamrup	1,08,662	3,12,315
Darrang	47,844	1,47,690
Nowgong	43,475	1,32,630
Sibsagar	90,106	2,43,418
Lakhimpur	39,183	1,93,414
Garo Hills .. .. .	..	14,115
Total—Brahmaputra Valley ..	3,87,816	12,61,324
2.—Sadiya and Balipara Frontier Tracts ..		5,012
3.—Surma Valley—		
Cachar	30,305	1,03,977
Sylhet	2,19,561	4,96,651
Total—Surma Valley.. ..	2,49,866	6,00,628
Grand Total for the Province ..	6,37,682	18,66,964

*Obtained from Commissioner's Land Revenue Report for 1944-45.

By the Assam Local Rates and Local Self-Government (Amendment) Act (Assam Act VI of 1926) an extra rate was levied on all lands actually under tea; all such land was to pay a rate of eight annas per acre including the ordinary rate, and the extra amount was to be credited to a Road Fund "to be administered under the orders of the Local Government for the improvement of road communications in the districts from which such rate is levied". The Act came into force from the 1st April 1927. The receipts for the revenue year 1928-29 amounted to Rs.1,66,728.

The Tea
Rates Road
Fund.

CHAPTER II.

District Land Revenue Administration.

In this Chapter is given an account of each district of which the province is composed, so far as land-revenue administration is concerned. These districts will be noticed under the following heads :—

SECTION A.—Goalpara.

- „ B.—Assam Proper, comprising the five upper districts of the Brahmaputra Valley.
- „ C.—Sylhet—
 - (a) The Jaintia Parganas.
 - (b) Sylhet Proper.
- „ D.—Cachar (excluding the North Cachar Hills).
- „ E.—The Hill Districts and Frontier Tracts.

SECTION A.—GOALPARA

Area and
population.

The total area of the district of Goalpara is 3,979 square miles, and the population amounted in 1941 to 10,14,285 souls, the density of the population being 254 to the square mile ⁽¹⁾.

Early his-
tory of the
district.

The district consists of two distinct tracts, *viz.*, (1) the area covered by the jurisdiction of the three *thanas* of Goalpara, Dhubri and Karaibari, as that jurisdiction stood in 1822 ⁽²⁾, and (2) the Eastern Duars. The area covered by the three *thanas* above-noted originally formed part of the permanently-settled Bengal district of Rangpur, and was, by Regulation X of 1822, separated from that district, exempted from the operation of the General Regulations, and subjected to a special system of Government along with the Garo Hills. The tract of country so separated was called North-East Rangpur, and Mr. David Scott was the first Civil Commissioner appointed under the above Regulation to administer it. After the cession by the Burmese to the East India Company of Assam Proper in 1826, the Goalpara district was annexed to the new province, and for revenue purposes, was, until the Assam Land and Revenue Regulation was passed, administered according to the spirit of the Bengal Regulations. By the Bhutan war a strip of country, extending from Kamrup on the east to Darjiling on the west and known as the Bhutan Duars, was acquired in 1866. This strip was divided into two districts, called, respectively, the Eastern and Western

(1) Figures obtained from the 1941 Census Report.

(2) *Vide* Regulation X of 1822, section 2.

Duars, a Deputy Commissioner being originally appointed to each. In 1867 the Kuch Bihar Commissionership was formed, and the Goalpara district, including the Eastern Duars which were annexed to Goalpara and the Garo Hills, was separated from Assam and made part of the new Commissionership ⁽¹⁾. In 1868 the judicial administration of Goalpara and the Garo Hills was taken away from the Commissioner of Kuch Bihar, and placed in the hands of the Judicial Commissioner of Assam, but the executive control remained as before with the Commissioner of Kuch Bihar ⁽²⁾. In 1869 the Garo Hills were formed into a separate district by Act XXII of 1869, which repealed Regulation X of 1822. Finally, when Assam was made a separate Administration in 1874, the district of Goalpara, including the Eastern Duars, was re-transferred to Assam.

The question whether the three *thanas* above referred to ever came under permanent settlement has never been definitely decided. Before the British obtained possession of the *Diwani* in Bengal in 1765, the Mughals had annexed the lower portion of the Brahmaputra Valley. The exact position of the boundary between their possessions and those of the Ahoms varied from time to time, but after Mir Jumla's abortive expedition in 1662 A.D. the frontier was permanently fixed at the town of Goalpara. The administration of the district was, however, left in the hands of border chieftains, who paid a nominal tribute only to the Mughal Emperors. When the British acquired the *Diwani*, this tribute was accepted as land revenue. No settlement in detail was ever made at the decennial settlement, and the permanent settlement practically fixed the old assessment in perpetuity. Twelve *parganas* so settled in perpetuity were originally held by the border chiefs above referred to and now constitute nine separate estates ⁽³⁾; there are ten other permanently-settled estates in the district, in regard to some of which there is some doubt as to how they came to be permanently-settled; the rest are estates originally held revenue-free of non-valid titles, which, after resumption by Government, were settled with the holders at rates fixed in perpetuity.

The Government has not hitherto thought it expedient to dispute the proprietary rights of any of the *Zamindars* of Goalpara, and their estates are treated, for all practical

⁽¹⁾ *Calcutta Gazette*, 1866, page 2127.

⁽²⁾ Letter from the Government of Bengal, to the Commissioner, Kuch Bihar, No. 4443, dated the 10th August 1868.

⁽³⁾ The names of the 12 *parganas* held by the border chiefs were—(1) Parbatjuar, (2) Ghurla, (3) Chapar, (4) Jamira, (5) Gola Alamganj, (6) Taria, (7) Aurangabad, (8) Karaibari, (9) Kalumalupara, (10) Mechpara, (11) Habraghat, (12) Khuntaghat. These *parganas* have since been formed into nine separate estates regarded as permanently-settled.

purposes, as permanently-settled. These *Zamindars* are therefore on precisely the same footing as the *Zamindars* or *mirasdars* of permanently-settled lands in Sylhet, and are "proprieters" as defined in the Land and Revenue Regulations of 1886 ⁽¹⁾. The 19 permanently-settled estates of the district cover an area of 1,518,982 acres, or over 2,373 square miles, and it was estimated 35 years ago that the Government revenue assessed upon them, amounting to Rs. 11,411, did not exceed one-sixtieth part of the *Zamindar's* rental ⁽²⁾.

The Eastern
Duars.

The Eastern Duars comprise five tracts or Duars in the north of the district, *viz.*, Bijni, Sidli, Chirang, Ripu, and Guma, covering an area of 1,004,748 acres, or 1,569·9 square miles, and extending from the Manas river on the east to the Sankos on the west. The Duars were exempted from the operation of the General Regulations by Act XVI of 1869 ⁽³⁾, but their revenue administration is now governed by the Assam Land and Revenue Regulation, which has been extended to the whole of the Goalpara district, including the Duars, and by rules issued under the Regulation. Of the five tracts above mentioned, the last three are the sole property of Government, and the revenue system applied to them is the same as that in force in the temporarily-settled tracts of the five upper districts of the Brahmaputra Valley.

For many years progress made in these areas was very slow; the local population of indigenous Rajbangshis and Meches increased slowly, and most of the land was under forest. Cultivation was largely of the fluctuating type so that hardly any periodic leases were issued, and the rates fixed were low to prevent migration to the adjoining permanently-settled estates.

Pargana
Guma.

The rates per *bigha* fixed in *pargana* Guma in the early nineties of the last century were—

			Rs.	a	p
<i>Basti</i>	...	...	1	0	0
<i>Rupit</i>	...	...	0	12	0
<i>Faringati</i>	...	...	0	8	0

These rates remained unchanged till 1915 when a new settlement was made after an enquiry by M. Md. Abdur Rashid, Sub-Deputy Collector. He reported that while the Rajbangshis still remained in the Eastern villages of the *pargana*, the whole of its western portion had been largely cleared and was fully occupied by Bengali immigrants, mainly Muhammadans from Rangpur and Jalpaiguri. The land was classified into four classes, namely, *basti* or

⁽¹⁾ *Ante*, pages xxxii *et seq.*, and section 3 (*f*) of the Regulation.

⁽²⁾ Land Revenue Report of Commissioner of the Assam Valley Districts for 1895-96, paragraph 7.

⁽³⁾ The Bhutan Duars Act, XVI of 1869, has since been repealed.

homestead, *heonthian* or land growing transplanted winter rice, *buari* or land growing broadcast winter rice and *faringati*. The *bigha* rates finally approved ⁽¹⁾ were :—

			Rs. a.	p.
<i>Basti</i>	...	...	1	0 0
<i>Heonthian</i>	...	...	0	13 0
<i>Buari</i>	...	...	0	11 0
<i>Faringati</i>	...	...	0	10 0

Land growing tea in one village (Tama) was classed and assessed as *faringati*, while special progressive rates were sanctioned for one village (Chota Guma) recently transferred from Bengal, leading up to final rates equal to those sanctioned for Guma Proper. The land is mainly held by *jotedars*, a class of middlemen, and the cultivators are their tenants. Of the 40,026 *bighas* settled in Guma Proper, the net cropped area was 21,778 *bighas*, so that considerable room still existed for extension of cultivation. The periodically-settled area was increased from 24,794 *bighas* to 39,884 *bighas*, and the land revenue from Rs. 22,135 to Rs. 26,562 or by almost exactly 20 per cent. The re-settlement was made for 20 years from 1st April 1915, and for another 10 years from 1st April 1935.

The development of the Ripu and Chirang Duars was slower than that of Guma ; in 1913 it was decided that though cultivation was beginning to go ahead it was not of a permanent character. The rates in force fixed 40 years previously were very low—*basti* 8 annas, *rupit* 8 annas and *faringati* 4 annas per *bigha* but conditions did not suggest that any increase was desirable. In 1921 the Commissioner reported that conditions had greatly changed, the settled area of Ripu having increased from 36,684 *bighas* in 1911-12 to 92,322 *bighas* in 1920 ; and of Chirang from 686 *bighas* to 14,682 *bighas* in 1921 ; the increase being due to immigration in each case. Ripu had been pretty completely surveyed in extension survey, but Chirang still contained large unsurveyed areas. The following rates of assessment were sanctioned by Government for 10 years with effect from 1st April 1922 :—

Ripu and
Chirang
Duars (in-
cluding the
Santal Co-
lony.)

			Rs. a.	p.
<i>Basti</i>	...	...	0	8 0
<i>Rupit</i>	...	...	0	10 0
<i>Faringati</i>	...	...	0	6 0

Chirang, Ripu I and Ripu II were re-settled for 10 years with effect from 1st April 1935.

The Santal colony is a portion of the original Ripu *mauza* which has been opened out by Santal immigrants

(1) Letter No. 3014-R., dated the 19th July 1915, from the Chief Secretary to the Chief Commissioner of Assam, to the Director of Land Records and Agriculture.

under the control of the Scandinavian Mission. The same rates apply in that area, but only annual *pittas* are allowed to be issued, to prevent undesirables obtaining a footing. In 1935 the colony was re-assessed and settled for 10 years.

Bijni and
Sidli Duars.

Bijni and Sidli stand on a different footing from the other three Duars. When the Duars were ceded to the British in 1866, it was found that the Raja of Bijni, who was at that time *zamindar* of *parganas* Habraghat and Khunt. ghat in the district of Goalpara, claimed to hold lands in the Bijni Duar by reason of his having held them under the Bhutan Government. The Raja of Sidli similarly laid claim to the whole of Sidli Duar ⁽¹⁾; he however, held no lands in the Goalpara district. In 1867 the Bengal Government decided that the Rajas of Bijni and Sidli should be regarded as "hereditary *zamindars*," entitled to a settlement of the "acknowledged estates" they respectively were in possession of in these Duars under the Bhutan Government, and that a periodic settlement should be made with them, including proper conditions protective of the *rai-yats* ⁽²⁾. In 1882, the Government of India determined what areas were to be regarded as included in the "acknowledged estates" of the two Rajas. To the Raja of Bijni was assigned 130,000 acres, and to the Raja of Sidli

	Bijni, Acres.	Sidli, Acres.
Cultivated ..	20,440	22,431
Uncultivated	211,004	160,763
Reserved forest	8,039	47,600
Total ..	<u>239,483</u>	<u>230,794</u>

170,000 acres, out of 470,000 acres included in Colonel Hughton's survey of the two Duars. The Sidli estate, as thus determined, was ordered to be made over to the Raja's son, at that time a minor, as soon as he was considered capable of managing

it. The Bijni estate was ordered to be kept under the direct management of the Deputy Commissioner. In neither case was the period of settlement to exceed ten years. In the northern portion of the Bijni Duar, and in the middle of the Sidli Duar, certain "forests and wastes" existed at the time the Duars were acquired which were uncultivated and uninhabited. These were excluded by the Government of India from the "acknowledged estates."

Similarly, no claims to forests and wastes intervening between the Duars and the foot of the Bhutan Hills were

(1) After the annexation of the Bhutan Duars, the Viceroy and Governor General in Council issued a proclamation on the 12th November 1864, which, among other things, offered protection of life and property and a guarantee of all private rights to those who did not resist British authority. The proclamation declared that strict justice would be done to all, and that the lands of the Duars would be "moderately assessed."

(2) From Bengal Government to Board of Revenue No. 3594, dated 20th September 1867.

recognised. On receipt of these orders the Chief Commissioner, in 1882, directed that settlement of the "acknowledged estates" should be made in accordance with the provisions of Act XVI of 1869 (now repealed), the settlement to include a record-of-rights of the cultivators, to be recorded in a *chitha* and *jamabandi*, while the rights of the Rajas as proprietors entitled to settlement were to be recorded in a *rubakari* or proceeding assessing the revenue at 80 per cent. of the rental. A ten-year settlement was, in 1885, offered to the Raja of Sidli and the Rani of Bijni at a revenue of 80 per cent. of the rental, the estates to remain under the management of Government, as neither the Raja nor the Rani was considered capable of managing them themselves. The offer having been refused, the Raja and Rani received respectively 20 per cent. and $7\frac{1}{2}$ per cent. of the gross rental of these estates, which were held *khas* by Government and settled annually with the cultivators like the other Duars. The forests and wastes in the northern portion of the Bijni Duar were marked off and constituted a reserved forest in 1887. The forests in the Sidli Duar were similarly declared reserved in 1883. The rates of rent allowed to be charged were for *basti* and *rupit* eight annas a *bigha*, and for *faringati* four annas. In 1901 a new settlement for ten years was made, on the basis of the rental demand of 1899-00. The Bijni revenue assessed was Rs.27,383 at 80 per cent. of the gross demand, allowing the Rani $7\frac{1}{2}$ per cent. as *malikana* and $12\frac{1}{2}$ per cent. as collection costs. The Rani of Bijni accepted the settlement on these terms. Tenants' rates were unchanged. In Sidli a similar settlement on an allowance of 30 per cent. (20 per cent. *malikana* and 10 per cent. collection cost) was accepted by Raja Bishnu Narayan Deb. The revenue assessed was Rs.31,776. The Raja however fell ill shortly after his acceptance, and was allowed to resign in July 1901, when the estate was again taken under *khas* management. A Land Records establishment was maintained in each estate at Government expense.

These settlements were continued till 1914, in which year a further settlement for 10 years on somewhat similar terms was again offered to each land-holder. Tenants' rents were not enhanced, and were not allowed to be enhanced during the period of settlement. The assessment was made on the demand of 1913-14, being 80 per cent. in the case of Bijni and 70 per cent. in that of Sidli, and this amounted to Rs.34,670 in the case of Bijni and Rs.48,226 in the case of Sidli. In 1918 the Bijni Estate came under the management of the Court of Wards, and on being restored to solvency was handed back to the Raja with effect from 1st October 1944.

At the re-settlement of 1924 the rates of tenants' rents were for the first time raised. The rates adopted were those fixed for *mauzas* Ripu and Chirang and the Santal Colony, viz., *basti* 8 annas, *nupit* 10 annas, and *faringati* 6 annas. Other terms were much the same as before; but owing to great progress made in settlement in Sidli by immigrants, the Raja's share of the land revenue had risen to high figure, and to prevent this figure being very considerably reduced as a result of the immediate enforcement of the new settlement in full (at a revenue of about Rs.1,04,000) a reduction of the Government demand by Rs.25,000 in 1924-25 lessening by Rs.5,000 a year till it disappeared in 1920-30 was to be allowed. The revenue assessed on the Bijni Duar was Rs.77,081. The Raja of Sidli refused settlement, and the estate remained under *khas* management up to July, 1945, when the Raja was again offered settlement on certain terms which he has accepted. The charge of the estate has been made over to the Raja pending execution of the lease. The Raja received 20 per cent. of the rental demand as *malikana*, together with 30 per cent. of the gross proceeds from forests, while the estate was under *khas* management.

Ordinary
land revenue
and settled
area of
the district.

The following statement shows the different classes of estates in the district and the ordinary land revenue demand and settled area of 1944-45 (1) :—

Classes of estates.	Number of estates.	Area in acres.	Ordinary land revenue demand.
1	2	3	4
I. Permanently-settled estate ..	19	15,18,982(2)	11,411
II. Temporarily-settled estates—			
(a) Eastern Duars (ordinary cultivation).	45,540	1,87,044	3,15,278
(b) Eastern Duars (special cultivation, <i>khirai</i>).	2	848	1,265
(c) Dhubri town ..	489	114	9,891
(d) Special settlements ..	42	1,30,513	95,161
Total—Temporarily-settled ..	46,092	18,37,501	4,33,001
III. Revenue-free ..	40	99,055	..
IV. Waste land grants ..	..	..	..
Total of district ..	46,132	19,36,556	4,33,001

The Forest Reserves of the district cover an area of 906 square miles. The land revenue of the district is derived almost entirely from the Eastern Duars, which after developing slowly till about 1915 have within the last few years opened up with great rapidity owing to immigration from the districts of Eastern and Northern Bengal.

(1) Obtained from Commissioner's Land Revenue Report for 1944-45.

(2) Area figure is approximate only.

The amount of tea cultivation in Goalpara is not great. There is one small garden covering 198 acres held from Government on periodic lease ; one garden holds 749 acres in two separate leases under the 30 years' lease rules ; and there are nine other gardens holding approximately 14,150 acres leased from the *zamindars* of the district. The total out-turn from these gardens in 1928, was 743,671 lbs. being the smallest out-turn of any district in the Valley. The out-turn per acre reported is also the lowest in the province.

Tea cultivation.

SECTION B.—ASSAM PROPER

The five upper districts of the Brahmaputra Valley formerly constituted the kingdom of the Ahoms, and are generally referred to as Assam Proper. Before the creation of the Chief Commissionership in 1874 Assam Proper with Goalpara and the three hill districts of the Garo Hills, Khasi and Jaintia Hills, and Naga Hills, were administered by a Commissioner under the Government of Bengal. The area

Area and population.

District.	Area in square miles (1)	Population 1941.	Density of population to square mile, 1941.
Kamrup	3,811	1,264,200	329
Darrang	2,806	736,791	263
Nowgong	3,896	710,800	182
Sibsagar	5,138	1,074,741	209
Lakhimpur	4,153	894,842	215
Total	19,837	4,681,374	236

of Assam Proper is 19,837 square miles, and the population numbers 4,681,374 souls, giving a density of 236 to the square mile, as shown in the margin. The density of the population is highest in Kamrup ; but the most densely populated subdivision in 1941 was Barpeta with 362 to the square mile. Jorhat which was the most densely populated subdivision in 1921 with 285 to the square mile had a density of 345 in 1941. The density of Assam Proper has increased from 153 in 1921 to 236 in 1941.

The districts of Assam Proper were ceded in 1826 to the East India Company by the Burmese, who had previously taken possession of it. For some time it was doubtful whether the Company would retain it. It was administered by Mr. Scott, the Commissioner of North East Rangpur, assisted by two officers who held immediate charge of Upper and Lower Assam. In 1833 the districts of Sibsagar and Lakhimpur were placed under the administration of Raja Purandar Singh, who paid an annual tribute to the Company and bound himself by treaty to administer the country upon the principles of justice established in their territories by the East India Company, and to act according to the advice of the Political Agent stationed in his principality.

Early system of general administration under British rule.

(1) Revised figures obtained from the Census Report, 1941.

Thus, the only districts of Assam Proper which remained British at this time were Kamrup, Nowgong and Darrang, the last mentioned district extending only to, but including, Bishnath. In 1838 Purandar Singh's territories were resumed by the Government of India as he declared himself unable any longer to carry on the administration and had fallen into arrears with his tribute. In 1839 a proclamation ⁽¹⁾ was issued by the Governor General in Council annexing the territory to Bengal, dividing it into the two districts of Sibsagar and Lakhimpur, and directing that they should be administered in the same manner as the districts of Lower Assam.

The Khampti chief of Sadiya, called the Sadiya *Khoa*, was in 1826 confirmed as the Company's feudatory in possession of that district. In consequence, however, of the Khamptis having rebelled in 1839, Sadiya was, by a proclamation issued in 1842, incorporated with the rest of the province.

Reference has already been made to the annexation of the five Eastern or Goalpara Duars, now incorporated with the Goalpara district. In addition to these, there are seven other Duars adjoining Bhutan, five of which lie to the north of the Kamrup district and are known as the Kamrup Duars, and two, called the Darrang Duars, lie north of the Darrang district ⁽²⁾. Previous to the annexation of Assam the Bhutanese had wrested four of these seven Duars from the native Assam Government, while the other three were held on a sort of joint tenure by the Bhutanese and Assamese. After the annexation the system under which these Duars were occupied was a constant source of trouble and aggressions on the part of the Bhutanese, the result of which was that the seven Duars referred to were annexed to Assam in 1841, on the agreement that Rs.10,000 should be paid annually to the Bhutan Chief as compensation, this sum being considered equivalent to one-third of the revenue of the Kamrup and Darrang Duars. Subsequently, in 1864, as a punishment for the treatment which the British envoy of a mission sent to the Bhutan Government received at the hands of the Government, the payment of revenue to Bhutan for the seven Duars was stopped for ever. Finally, in 1865, a treaty was entered into with the Bhutan Government, under which all the Bhutan Duars bordering on the districts of Rangpur, Kuch Bihar, and Assam and other

(1) *Calcutta Gazette*, 1839, page 602.

(2) The Kamrup Duars are—(1) Gharkola, (2) Banska, (3) Chappagaon, (4) Chhampakhamar, (5) Bijni. The Darrang Duars are—(1) Buri Guma, (2) Kalling.

territory were ceded by the Bhutan Government to the British Government, the latter agreeing to pay the Bhutan Government from the revenues of the Duars an annual sum of Rs.50,000.

In 1834, by a Resolution of the Government of India it was declared that the Commissioner of Assam should be subject in judicial matters to the Courts of the *Sadr Dewani* and *Nizamat Adalat*, and in revenue matters to the *Sadr Board of Revenue*, and that the authority and control then being exercised by the *Sadr Board of Revenue* in the districts, subject to the General Regulations, should be extended to Assam and North-East Rangpur.

In 1835, Act II of that year was passed. It had reference, however, only to the districts of Goalpara, Darrang, Nowgong and Kamrup, these being the only districts which at that time were under the Commissioner of Assam. This Act placed all functionaries in these districts under the control and superintendence, in civil and criminal cases, of the *Sadr Court*, and, in revenue cases, of the Board of Revenue, Lower Provinces, and further declared that such superintendence should be exercised in conformity with such instructions as these functionaries might receive from the Government of Bengal. The proclamation which annexed Upper Assam in 1839 also directed that the districts of Lakhimpur and Sibsagar should be placed under the Board of Revenue in revenue matters, and of the *Sadr Court* in matters connected with the administration of civil and criminal justice as provided by Act II of 1835. In 1842 a similar proclamation ⁽¹⁾ declared that Sadiya and Matak should be administered in all matters, revenue and judicial, by the Government of Bengal, and placed officers there employed under the Board of Revenue and the *Sadr Court*, as provided in Act II of 1835, the local officers being subjected to the immediate control of the Commissioner of Assam.

From 1837 to 1860 Assam Proper and Goalpara were administered by a code of rules known as the Assam Code of 1837. These rules, which were afterwards supplemented in 1839 by a few civil rules, were extracts from the Bengal Regulations of all that was considered at that time necessary for the proper administration of the province. They were, however, rules of judicial procedure only, and made no provision for revenue administration beyond directing that, in all cases not specially provided for, officers were

(1) *Calcutta Gazette*, 1842, page 683.

to conform, "as nearly as the circumstances of the province would permit," to the provisions of the Bengal Regulations ; and this rule was practically followed by all officers in the province for the purpose of carrying on the revenue and executive administration of the country. Section XII of the Assam Code directed officers to refer all doubtful questions of a fiscal nature to the Board of Revenue.

In 1860 and 1861 the Civil and Criminal Procedure Codes in force in Bengal were extended to Assam, and the Penal Code came into force *proprio vigore* in 1862. From this time the Assam Code was regarded as repealed, ⁽¹⁾ and the officers of the province, in revenue matters, administered according to the spirit of the Regulations, none of the Bengal Regulations or Acts of the Governor General in Council being at that time regarded as legally in force in the province unless they had been especially extended.

Early system
of revenue
administra-
tion under
native rule.

Under native rule the soil was the absolute property of the sovereign, and the *raiya*s who cultivated it were themselves more like serfs than freemen. The whole population was divided into *khels* of from 1,000 to 5,000 persons, and these again were sub-divided into *gots*. Each *got* contained three or four *paiks* or *raiya*s and one *paik* of each *got* was bound to render personal service throughout the year to the Raja or to some one of the officers of State. In return each member of the *got* was allowed two *puras* (nearly three acres) of rice land, or *guamati*, free of rent, the two *paiks* who remained at home cultivating not only their own shares but also that of the third member of the *got*, whose turn it was to give his labour to the State. Each *paik* was also allowed a piece of land for his house and garden, for which he paid one rupee annually as house, poll, or hearth-tax. If a *paik* cultivated any rice land in excess of his two *puras*, he was assessed on it at the rate of one rupee per *pura*. The non-cultivating section of the community paid a higher rate of poll tax, and *pam* cultivators ⁽²⁾ a tax on their ploughs, while the hill tribes were mulcted in a hoe-tax on their cotton cultivation.

Early sys-
tem of reve-
nue admini-
stration
under Bri-
tish rule.

For the first few years after the lower districts of Assam Proper were annexed the old native system of administration was continued, but personal service was done away with, and each *paik* was assessed in a lump sum of Rs. 3 for his home-stead, garden, and rice land. Later on, in 1832,

(1) From the Government of Bengal to the Commissioner of Assam, No. 203, date the 7th May 1862.

(2) Persons taking up land for temporary cultivation at a distance from their permanent holdings.

when it was decided to hold the country, arrangements were made to introduce a land assessment in the plains in place of the old poll-tax. Each district was divided into *mahals*, which were re-settled annually until the year 1835. The system of realising the land tax was not uniform, but it was generally collected through the agency of commission agents, called *chaudhuris*, *mauzadars*, and *kakotis*. In 1836-42 the plan was started of settling for a short term of years a circle of villages called a *mauza*, with the *chaudhuri* or *mauzadar*, who took upon himself all risks of loss, while, on the other hand, he enjoyed the additional rents which accrued from extended cultivation. In 1854, however, annual settlements had again been reverted to. The lands were divided into three main classes, *viz.*, (1) *basti* or *bari*, or homestead ; (2) *rupit*, or low rice land ; and (3) *faringati*, or high lands. The rates assessed on these three classes differed for each district. In Kamrup, where they were highest, the assessment was 6 annas per *bigha* for *rupit*, and 4 annas for all other classes of land. These rates remained practically unchanged until 1870, when the assessment was raised in all the five districts to Re. 1 a *bigha* for *basti*, 10 annas for *rupit*, and 8 annas for *faringati*.

The question of raising the assessment and, at the same time giving the cultivators a permanent, heritable, and transferable property in their lands formed the subject of considerable discussion from 1861 to 1867 between the Bengal Government, the Board of Revenue, and the Commissioner of Assam, Colonel Hopkinson. Colonel Hopkinson pointed out to Government in 1861 that the land tax was almost nominal and might be doubled all round without causing undue pressure. The Bengal Government, however, only sanctioned a small increase. In 1865 attention was again called to the lightness of the land tax, and at the same time the question of the most advantageous mode of settling the lands of Assam Proper was discussed. The Board of Revenue advocated long-term settlements with the *mauzadars* and the creation of a class of landed proprietors "by the assignment of leases for long periods, to be eventually converted into permanent holdings". Colonel Hopkinson, on the other hand, sought "to enforce throughout Assam a *raiyyatwari* settlement of the simplest and purest character", the collections being made directly from the *raiyyats* by Government officials and not by farmers. The Bengal Government finally decided in 1867, with the approval of the Government of India, that in Assam, as then constituted, it was "in every way a preferable course to give the actual occupant of the soil as secure a tenure as can be conferred upon him, subject to

the payment of revenue to the Government at rates fixed for long periods, and to preserve a clear distinction between the rights and obligations of proprietorship and the duties of fiscal and official administration." At the same time the Board were called upon to take up the whole question of the revenue of Assam with a view to its being settled on clear and well-defined principles. Among the main principles suggested were—

- (1) that the settlement should be made with resident *rai-yats* at rates determinable from time to time by Government, and that, subject to the payment of such rents, the tenure of every cultivator should be heritable and transferable ;
- (2) that the collection from the *rai-yats* should be made by *Tahsildars*, who should be purely administrative officials with no rights whatever beyond the remuneration which might be fixed for their services ;
- (3) that the assessment on lands occupied by non-resident *rai-yats* and on lands newly brought under cultivation should be adjusted annually on the result of actual measurement ;
- (4) that the cultivators of each village, or cluster of villages, should be required to appoint a headman to assist the *Tahsildars* in collecting the rents and in pointing out lands newly cultivated, and to be responsible for reporting crime, etc.

The Government of India further suggested that, simultancously with the professional survey of the districts of Assam Proper, which was going on at that time, field measurements and local enquiries should be made, to be checked by the survey returns, with a view to making fresh settlements for seven or ten years on the expiration of the current settlements, and, further, that the permanent occupiers of the soil should be "declared to be the proprietors of their lands, subject of course to a fair revenue"

Finally, the Lieutenant-Governor of Bengal held a conference with the Board of Revenue for the purpose of settling the details of the arrangement to be made. The result of this conference was that—

- (1) Colonel Hopkinson's proposed rates of assessment were sanctioned. The rates continued in force up to the 31st March 1893.

- (2) The necessary field measurements and local enquiries were to be made.
- (3) The settlements were to be on certain fixed principles, the most important of which were the following :—
 - (a) the term of settlement of lands held permanently was to be ordinarily ten years, with discretion to the Commissioner to make settlement for fifteen years ;
 - (b) the settlement was to be made with the occupant cultivators ;
 - (c) the rates of assessment were to be fixed for the term of settlement, but to be liable to alteration in future settlements ;
 - (d) permanent holdings were to be heritable and transferable on the condition that transfers were registered ;
 - (e) lands brought under cultivation during the currency of a settlement were to be assessed on actual measurements year by year, but a heritable and transferable title was not to be conferred on the cultivators in respect of such lands until the next settlement, and then only if found in possession;
 - (f) the revenue was to be collected by the *mauzadars* placed in charge of fiscal circles, who were to be allowed no interest in the land, but were to get a commission on the revenue they might collect.

The Settlement Rules of 1870. The *mauzadari* system.

The Commissioner of Assam then drew up a set of rules based on the principles above explained, which, after some correspondence and revision, were finally passed by the Bengal Government in 1870 and came into force in that year ⁽¹⁾. These rules, among other things declared the Revenue Officers of the province to be the Commissioner, Deputy Commissioners, Assistant and Extra Assistant Commissioners, *mauzadars* and *mandals*, and assigned to them their several powers in making settlements. They divided the province into *mauzas*, or circles, under *mauzadars*, each *mauza* being sub-divided into village tracts of not less than 200 houses under *mandals* (a class of officers corresponding to the *patwaris* of Upper India), who were the *mauzadar's* assistants. The rules required the *mauzadar* to make the actual measurements prior to

(1) Bengal Government Resolution, dated the 19th October 1870.

settlement, and he was held personally responsible for the correctness of his work. Where the lands of a *mauza* had been measured in the course of previous assessments, the *mauzadar* was allowed to limit his yearly measurements to what were called external fields, with a view to ascertaining if any of them had undergone alteration since the last assessment; he was not required to measure internal fields, unless any of them had been relinquished during the year. The use of the compass was not insisted on, and the plane-table was unknown in Assam in those days. The rules only required measurements to be made by a chain 30 feet long, the standard Bengal *bigha* of 14,400 square feet being adopted. The *mauzadar* was required to record the results of his measurements in a field register (*chitha*) from which an abstract (*khatian*) and a revenue roll (*jamubandi*) were prepared.

All cultivated lands were divided into "fixed cultivation" and "fluctuating cultivation". The former included *rupit* and homestead lands, held for the most part permanently, and the settlements of which were called "settled assessments", it being assumed that they would rarely call for revision. Fluctuating cultivation included all high paddy lands and lands where mustard seed and the different descriptions of pulses were grown. The rules further required measurements to commence on the 1st January of each year preceding the financial year for which the settlement was to be made, and to terminate on the 30th April. The *mauzadar* was required to send in his measurement papers by the 1st June and by the end of August the assessment of each district, which was made by simply applying Hopkinson's rates to the *mauzadar's* measured areas of each class of land, was expected to be concluded. This was called the "regular settlement". In the month of September the *mauzadar* was required to commence his supplementary measurement of land taken up for the ensuing cold weather crops. These he had to send in to the Deputy Commissioner on the 15th January. The supplementary assessments based on these measurements constituted the "supplementary settlements," which, added to the regular settlements, gave the total revenue demand for the year. The *mauzadar* was required to execute an agreement which held him personally liable for the due collection of the revenue demand. In other words, he was a contractor for the collection of the revenue which he assessed, having no recognised interest himself in the land. The regular and supplementary settlements had to be reported to the Commissioner for confirmation. The settlement of each cultivator's holding was completed by

the issue to him of a *patta*, or lease, and taking from him a *kabuliyat*, or acceptance, in prescribed form. In the case of "settled assessment", or lands held permanently, the cultivator was allowed the option of taking a lease for any period not exceeding ten years, and the lease so given guaranteed him against enhancement of assessment for the term of his lease. Holdings so settled were declared to be heritable and transferable, subject to the condition that all transfers were registered in the office of the Deputy Commissioner. The lessee was also allowed the option of relinquishing his land whenever he pleased, provided he gave three months' notice as was required from the cultivator holding under annual lease. In the case of "fluctuating cultivation", the Settlement Rules allowed only annual leases to issue.

No form of periodic lease was prescribed in the rules. Deputy Commissioners were only directed to issue such leases "in due form". A form of annual lease was prescribed requiring the revenue assessed to be paid in two instalments and laying down, among other conditions of the lease, that if Government required the land leased for a public purpose, they could take it away from the lessee without paying him any compensation for the land itself, compensation being paid only for the loss of any crops or houses that might be standing upon it.

The Settlement Rules of 1870 remained in force till 1887 when they were superseded by rules made under the Land and Revenue Regulation. The routine work of the regular and supplementary settlements has, however, survived with slight modifications to the present day, particularly in the areas—now considerably diminished—where fluctuating cultivation is still practised.

The Settlement Rules of 1870 were the first public declaration on the part of Government of the rights in land possessed by the cultivators of the soil. They recognised a permanent heritable and transferable right in land (subject to registration of all transfers and successions) as attaching to all persons who took periodic leases from Government for lands held permanently; but the rules conferred no such rights in the case of those who took out only annual leases for shifting or fluctuating cultivation.

From 1871 to 1887 all settlements in Assam Proper were made under the Settlement Rules of 1870. Periodic settlements, however, did not find favour with the Commissioner and the majority of the district officials. Colonel Hopkins represented to Government that the people would be frightened at a long-term settlement coming just

Failure to introduce long-term settlements from 1870 to 1883. Status of the annual settlements.

as their revenue was doubled by the introduction of the new rates. The Government of Bengal, therefore, left it to the discretion of the Commissioner to introduce long-term settlements whenever he might think fit. As very few decennial settlements had been made in 1871, the Government of Bengal drew the attention of the Commissioner to the Settlement Rules, observing that it was "hard to believe that none of those who have the best lands care for the security offered by a ten-year settlement, accompanied, as it is, by a hereditary and transferable right of their holdings". At the same time, the Government of Bengal raised the question whether, having regard to the fact that the cultivators who took out annual leases only had practically for many years inherited and transferred their holdings and so retained a permanent, heritable and transferable interest in them, subject to the payment of such revenue as Government might demand from them, it was desirable "to introduce into Assam regular property in land, such as would leave Government no control, or whether it is more expedient to retain the system under which the land-holder is a tenant of Government, secure that Government will not treat him unfairly, turn him out, or deprive him of the profits of his industry". The Lieutenant-Governor (Sir George Campbell) thought that rights in land in Assam were in a sort of fluid state, and that they could perhaps be moulded as the Government might now determine.⁽¹⁾

This raising again of the question of the rights in land in Assam Proper resulted in the opinion of all the District Officers being called for on the question of long-term settlements. Their opinions may be summarised thus:—

- (1) The majority of the District Officers considered ten-year settlements of the *rupit* land, or fixed cultivation, as quite feasible, but that, in the case of fluctuating cultivation, it was not feasible. Colonel Hopkinson drew no distinction between the two cases of fixed and fluctuating cultivation, but simply observed that the cultivators were strongly opposed to long-term settlements.
- (2) The majority of the District Officers were nearly unanimous in saying that the cultivators had nothing to gain by long-term settlements.
- (3) All agreed that the rights and interests of the cultivators of lands settled annually were, in practice, heritable and transferable although no such

⁽¹⁾ From the Government of Bengal to the Commissioner of Assam, No. 3763, dated the 3rd October 1871.

right had been conferred by the Settlement Rules, the reason for this being that the rules required annual settlements to be made with the actual occupant, and the *mauzadar* who reported the annual settlements to the District Officers for confirmation did not concern himself with the question, nor did the Deputy Commissioner, whether the actual occupant was a transferee or heir of a previous occupant.

- (4) All officers were agreed that there was no ground for giving the cultivators of land a higher property in land than what they practically had. The cultivators were perfectly content with their present position.

On receipt of the opinions of local officers, the Bengal Government took no further action, and the Commissioner was thus allowed to use his discretion in enforcing long-term settlements or not, as he might think fit. The result was that, when the Chief Commissionership was created in 1874, there were very few long-term settlements of lands paying revenue at full rates.

In 1883 another effort was made, more successful in its result, to introduce long-term settlements of *khiraj* lands into Assam Proper, and rules were laid down for the guidance of officers in effecting such settlements, the principle being that decennial settlements were to be made only of lands which there was reason to believe were held permanently, and were, therefore, not likely to be resigned, District Officers being authorised to refuse annual settlements in such cases. A form of decennial lease was also for the first time prescribed, which distinctly conferred on the holder a permanent, heritable, and transferable right in the lands covered by it, whereas the annual lease, as already stated, conferred no such right, but required the holder to give up the land whenever Government might require it on receiving compensation only for standing crops and houses. The settlement effected under these rules is known as the first decennial settlement of Assam Proper. It took effect from the 1st April 1883 and, therefore, terminated on the 31st March 1893. In giving effect to the new rules some difficulty was met in distinguishing between permanent and fluctuating cultivation; the result was that lands given out on decennial lease continued for some time to be largely resigned every year, though not to the same extent as lands settled for one year only. Experience, however, showed in time the *mauzas* and villages in which cultivation was permanent and land not likely to be resigned, and the resignation of periodically settled lands became rare long

The Decennial Settlement Rules of 1883.

before much reduction took place in the resignations of annually settled land. Modern developments have left only a historical interest to the discussions on the merits of periodic and annual settlement in Assam, for owing to the increase in population and in the consequent demand for land there are now very few areas left in which a periodic settlement if offered would not be eagerly accepted. Within the past twenty-five years the practice of resignation even of annual lands has been much reduced and over large areas is now practically unknown.

			1911-12.	1927-28.	quished (in acres) in 1911-12 and in 1927- 28. The relinquish- ments in Sibsagar are nearly all in the Majuli island ; the
Kamrup	..	..	38,423	8,418	
Darrang	..	..	11,308	3,613	
Nowgong	..	..	23,265	6,855	
Sibsagar	..	..	16,478	11,856	
Lakhimpur	..	..	15,003	9,398	

Settlement Officer in his final settlement report (1929) says "In all the nine mainland groups of the district it is scarcely too much to say that no lands are ever resigned, first because they are occupied by permanent homesteads and *sali* rice fields which are cropped continuously year after year, and secondly, because land is in demand and has everywhere considerable cash value. It is therefore sold if no longer required, instead of being handed back to Government"⁽¹⁾.

The Cadastral Survey.

In the same year (1882) that the Decennial Settlement Rules above referred to were passed a professional survey party came to the province and commenced, in the district of Kamrup, a cadastral survey and classification of such selected areas in each district of Assam Proper as were at that time believed to be held more or less permanently. This survey was sanctioned by the Government of India on the representation of Sir Charles Elliot⁽²⁾ made with reference to a resolution of the Government of India in the Revenue and Agricultural Department, dated the 4th September 1882, on the subject of revenue surveys. The main object of the survey was to ascertain whether the holdings of cultivators in the areas in question had been correctly measured and properly classified under the Settlement Rules of 1870, which at that time were still in force. Another object was to discover concealed cultivation, and also to facilitate the issue of decennial leases by the preparation of village cadastral maps, fixing the locality and

(1) Final Settlement Report of Sibsagar district, 1929, by Mr. C. K. Rhodes, I.C.S. (paragraph 22).

(2) *Vide* memorandum by Sir Charles Elliot, dated the 9th November 1882.

boundaries of every cultivator's holding, and also of each field, which up to that time could not always be fixed by reference only to the *mauzadar's* papers unaccompanied by any map. It was also necessary to rectify the boundaries of the grants of lands made under the Waste Land Rules for the special cultivation of tea, which at that time were for the most part, not demarcated on the ground. As had been anticipated, it was found that in every district, the measurements reported by the *mauzadars* were more or less incorrect, and that the lands had generally been under-classified, much *basti* and *rupit* land having been classed by the *mauzadars* as *faringati*. In the Settlement Rules of 1883 a clause had been entered in the form of decennial lease, specially providing for an enhancement of the revenue before the expiry of the term of settlement, in view of the probability that the results of the cadastral survey would show that the areas and classification of decennially-settled lands had been wrongly reported by the *mauzadars*. The final result of the cadastral survey party's operations in Assam Proper, which extended over a period of nine years from the season of 1883-84 to that of 1892-93, was an annual increase of over two lakhs of rupees in the revenue. The total area brought under survey and settlement was 5,217 square miles, and the total cost of the survey and settlement operations, including cost of maps, amounted to a little over 12½ lakhs.

While the professional cadastral survey operations in Assam Proper were in progress, the question was raised whether it would not be possible to get the work done at a cheaper rate, and with almost equal efficiency, by bodies of *mandals* working under the immediate supervision of a selected Sub-Deputy Collector and the general control of the Director of Land Records, instead of under the professional survey party. The experiment was first tried in 1889 and has proved to be a success, though many changes have had to be made in the original scheme. At first the procedure was for trained *mandals* to start work as early in the cold weather as possible with a plane table traverse, and after the boundaries had been passed by a Sub-Deputy Collector or Supervisor *Kanungo*, detail survey was taken in hand. Interior detail was tested by check lines drawn by the officers abovementioned and by other officers of the district staff; testing was also done by the Director of Land Records and his Assistant. The maps of every village brought under extension survey were prepared by the *mandals* in the same way as the maps prepared by the professional survey party. The maps on the basis of a plane table traverse could not pretend to great accuracy, and

Extension
surveys.

the first improvement made was the appointment to Assam in 1898, when the main professional survey party left the province, of a small Survey of India detachment to work partly under the Director of Land Records and partly under the Survey of India. In 1905 the party was strengthened and placed directly under the Director of Land Records and in 1909 it was absorbed into the Survey Department of Eastern Bengal and Assam. After the reconstitution of Assam as a province; the Assam Traverse Party and Drawing Office was formed in 1915 under an officer of the rank of Superintendent of the Survey of India, with the Director of the Eastern Circle, Survey of India, as Director of Surveys, Assam, in addition. The procedure now in extension surveys is that the Deputy Commissioner, as officer in charge of the land records work of the district, asks the Traverse Party to make a theodolite traverse of any village which is ripe for survey or re-survey. The traverse plot is made over to the Deputy Commissioner, and the interior survey details are surveyed by the mandals under the control of the Sub-Deputy Collector and other district staff. The finished map is returned to the Drawing Office, which is equipped to supply by the Vandyke method of reproduction as many copies of the map as are required. By the end of the year 1928⁽¹⁾ the total area in the province surveyed by the professional party was 7,651 square miles, while 4,156 square miles had been surveyed in extension by the methods outlined above. The old rough methods of survey are now only used in a few outlying areas in which fluctuating cultivation still persists.

Re-settlement
of Assam
Proper for
10 years
from 1st
April 1893.

For two or three years previous to the expiry of the first decennial settlement of the districts of Assam Proper made in 1883 there was considerable correspondence between the Government of India and the Assam Administration on the subject of the principles upon which those districts should be re-settled and re-assessed on the expiry of that settlement. Decisions arrived at were embodied in a set of Settlement Rules published in December 1892⁽²⁾. The main principle on which the re-assessment and re-settlement were carried out was that of recognising the demand for land as the chief factor in determining its value, and, therefore, the rates to be assessed. The excellent village maps prepared by the cadastral survey and settlement party that worked in Assam Proper from 1883-84 to 1892-93, afforded a very fair criterion as to where land was most valuable, in that they indicated where cultivation was closest. The rules accordingly required the Director of Land Records to make

(1) Survey and Settlement Report, 1927-28 (Appendix D).

(2) Notification No. 6460-R., dated the 23rd December 1892.

a provisional classification of villages or groups of villages in the cadastrally surveyed tracts into first, second, and third-class villages ⁽¹⁾ regard being had solely to the demand for land in each village, as indicated on the face of these maps. Regard was also had to density of population in each village, the proportion which the settled area of the village bore to the total area, and the proportion of fluctuating to total cultivation. Provisional rates of assessment on the different descriptions of land in each class of village, as thus ascertained, were also published in the rules, and District Officers were directed during the ensuing cold weather to make a thorough local enquiry into the circumstances of their respective charges, and to have every village, if possible, visited by himself or by a responsible officer with a view to ascertaining if any modifications of the provisional village classification and rates were necessary, regard being had not only to the demand for land, but also to its productiveness, as ascertained by general observation and local enquiry from the people, and also to the facility of bringing the produce of the land to the nearest market. In the executive instructions which accompanied the issue of the rules, District Officers were directed not to place much reliance on crop experiments which were liable to mislead, or to make any attempt to differentiate soils or to ascertain the profits derived from each field or by each cultivator. It was also considered unnecessary to consider the question of rents paid by sub-tenants, the practice of sub-letting in Assam Proper being very rare. The rules maintained the old division of the land taken up for ordinary cultivation into (1) *basti* or garden land, (2) *rupit* or transplanted rice land, and (3) *faringati* or high land; but, recognising the difference in value and productiveness of each of these descriptions of land in different districts, and even in the same districts, they required, in all areas that had been brought under cadastral survey, each of these three descriptions of land to be sub-classified into first, second, and third classes, the option being left to the District Officers to propose a fourth sub-class should circumstances so require. In regard to lands lying outside the area brought under the operations of the cadastral survey, the rules laid down that they should ordinarily be placed in the lowest sub-class adopted for the district, though, for special reasons the Settlement Officers might place them in a higher sub-class. District Officers were further required to publish in each village the provisional classification of villages as made by the Director of Land

(1) The rules assumed that all the lands of each description, i.e., homestead, *rupit* and *faringati*, would belong either to the first, second or third class.

Records, together with the rates attached to each class, as laid down in the rules, and to call upon the people to prefer any objections they might have to urge against the classification or rates. After considering all the objections put in, the District Officers were required to submit their final proposals, through the Director, to the Chief Commissioner. On receipt of these proposals, the Chief Commissioner submitted his own proposals, to the Government of India with a full report from the Director ⁽¹⁾.

The final result was that the following sub-classification of each of the three main descriptions of land was sanctioned by the Government of India, with the rates per *bigha* specified opposite to each sub-class:—

		Homestead	Rupit	Farming
		Rs. a. p.	Rs. a. p.	Rs. a. p.
First Class	...	1 6 0	1 0 0	0 12 0
Second Class	...	1 4 0	0 14 0	0 10 0
Third Class	...	1 2 0	0 12 0	0 9 0

To this was subsequently added a fourth class, comprising villages in which, for special reason, no enhancement of the old rates was made.

Lands taken up for the special cultivation of tea under the ordinary rules (Section II of the Settlement Rules) were assessed on different principles from those laid down for assessing land cultivated with the ordinary staples of the country. The rules left it to the Chief Commissioner to determine the rates to be settled on all such lands without any reference to the class of the village in which the lands were situate, regard only being had (1) to the average productiveness of the land taken up and the value of the produce; (2) to the average cost of production; (3) to the cost of conveyance of the produce to Calcutta. In Upper Assam, generally speaking, tea lands are more productive, and the produce fetches higher prices in the market than in the districts lower down the valley; on the other hand, the cost of production and of conveyance of the produce to the Calcutta market is higher. On the whole, however, the rules assumed that the net profits derived from tea lands in Assam Proper are highest in Upper Assam, and diminish as one proceeds down the valley. This consideration led the Chief Commissioner, with the

⁽¹⁾ For further details reference may be made to the Chief Commissioner's report to the Government of India on the re-assessment, Letter No. 792-Rev.-8440-R., dated the 4th November 1893.

approval of the Government of India, to assess all tea lands taken up under the ordinary rules, whether actually under cultivation or not, at the following rates:—

District	Rate per <i>bigha</i> As.
Lakhimpur, Sibsagar and the Tezpur subdivision of the Darrang district	12
Nowgong	10
Kamrup and the Mangaldai subdivision of the Darrang district	9

the rules requiring that ordinarily all tea lands in the same district or subdivision should be assessed at the same rates.

It has already been noticed above ⁽¹⁾ that the rules assumed that, at the re-settlement, all the lands in the same village would be placed under the same sub-class, whether they were homestead, *nupit*, or *faringati*. They, however, required District Officers to consider any objections that might be preferred against effect being given to this assumption. As a matter of fact, very few objections were preferred on this point, and those that were preferred were rejected, the District Officers being generally opposed to making minute differentiations in this respect, and preferring the simplicity of placing all the lands in one village under one class, *viz.*, the class assigned to the chief crop of the village. The result was that the villages brought under the re-settlement were referred to as first, second, third, or fourth class villages, as the case may be, it being understood by this description that all the lands of a village were placed under the same sub-class for the purpose of the assessment of rates.

The work of re-settlement was carried out without incurring any extra expenditure beyond what was involved in granting a small temporary-increase to the establishments of the District and Subdivisional Officers and to the office establishment of the Director at headquarters. In justifying the work carried out along these simple lines, the Chief Commissioner stated in his report to the Government of India that the re-assessment laid no claim to scientific accuracy such as was arrived at in effecting settlements in other parts of India. The Government had no desire to assess up to anything like its fair share of the value of the produce of the soil, and it was waste of time and money to have recourse to any minute and elaborate classification of soils, to crop experiments on a large scale, or to a close examination of the profits of the settlement-holder. The real objection to the method adopted was that Government

(1) *Ante*, foot-note to page li.

interests were sacrificed for the benefit of the settlement-holder, for the lands of each description could not be assessed at a higher rate than the worst lands of that description could bear. The Government of India in sanctioning the rates given above as finally approved did so with considerable reserve. They admitted that the classification now made was an advance upon the previous total absence of any classification whatever. The classification was based upon the effectiveness of the demand for land as deduced from—

- (i) the proportion of cultivable waste to cultivated land,
- (ii) the proportion of fluctuating to permanent cultivation, and
- (iii) the density of population.

No assignable degree of precision for the purpose in hand attached to these general considerations. The Government of India therefore made certain alterations in the rates which reduced the total enhancement in the valley from Rs. 10,30,000 to Rs. 8,90,000 ; and concluded their letter as follows :—

“The Government of India understand that you agree with them in thinking that no effort should be spared during the currency of this settlement to place the land revenue assessments in Assam on a more satisfactory basis than this assessment places them. It is not fair to the State, nor to the cultivator, that matters should remain on the present footing, which can only be regarded as provisional. The efforts of the Administration should now be directed to the ascertainment of the qualities of each of the three great divisions of land—*basti*, *rupit* and *faringati* ; and probably it will not be found necessary in any village to sub-divide any of these divisions into more than three qualities ; next the area of each quality in each village should be determined ; and finally, revenue rates should, by enquiry, observation and experiment, be fixed as fairly payable by each quality of soil. The present classification of villages can hardly be regarded otherwise than as a temporary expedient, and should make way for a true classification of soils and allotment of soil class rates, which offer the only firm basis for a proper assessment for land revenue.”

The areas that were immediately re-settled from the 1st April 1893 were (1) the *khiraj*, or full-revenue-paying areas, whether taken up for ordinary or special cultivation under the ordinary settlement rules of the province, and (2) *nisf-khiraj*, or half-revenue-paying estates of the Kamrup district, the last settlement of which expired on the 31st March 1893. The *khiraj* area taken up for special cultivation which was re-settled amounted to 265,081 *bighas*, formerly paying a revenue of Rs. 1,36,985 ; this was enhanced to Rs. 1,94,250, the total enhancement being Rs. 57,265 or nearly 42 per cent. The *khiraj* area re-settled taken up for ordinary cultivation, which forms the

bulk of the cultivation in Assam Proper, covered 3,955,835 *bighas* or 1,307,714 acres, which was formerly assessed at Rs. 27,57,449, and the revenue of which was enhanced to Rs. 36,47,981, the total enhancement being Rs. 8,90,532 or a little over 32 per cent. The *nisf-khiraj* area re-settled amounted to 356,280 *bighas* or 117,778 acres, paying a revenue under the old settlement of Rs. 80,181 which was enhanced to Rs. 1,31,064, giving a total enhancement of Rs. 50,883, or a little over 63 per cent., the high percentage of enhancement on this class of estates being due largely to waste lands having been brought under assessment for the first time. Summing up the immediate results of the re-assessment, as they took effect from the 1st April 1893, they may be stated thus:—

	Enhancement
	Rs.
<i>Khiraj</i> area under special cultivation ...	57,265
<i>Khiraj</i> area under ordinary cultivation ...	8,90,532
<i>Nisf-khiraj</i> estates	50,883
Total enhancement ...	9,98,680

But the re-assessment as, originally reported to the Government of India, covered only the tracts in which the professional cadastral survey had taken place previous to the season of 1890-91, and which had consequently been assessed to revenue on survey results previous to the 31st March 1892, together with a tract of about 112 square miles in the Barpeta subdivision brought under extension survey. The areas professionally surveyed in 1890-91 and 1891-92 were left to be finally classified and assessed on survey results afterwards, as soon as those results had been ascertained. The total *khiraj* area settled at the close of 1895-96 amounted to 1,552,372 acres, showing a decrease of 26,384 acres on the area held in 1892-93 at the close of the first decennial settlement. The revenue demand, however, on this class of estates had risen from Rs. 29,50,458 in 1892-93, the last year of the old settlement, to Rs. 40,33,092 in the year 1895-96, the increase being due chiefly to the completion of the re-settlement.

The total *nisf-khiraj* area settled at the close of 1895-96 including town lands, amounted to 195,458 acres, and the revenue demand on these estates was Rs.1,79,834.

The settlement of 1893 was unfortunate from the start. The criterion of "demand for land" as evinced by the proportion of unsettled land in a village, was not satisfactory

as a means of ascertaining where the land which should bear an enhancement was to be found. The most thickly populated villages naturally generally fell into the first class, and on these was imposed a heavy and sudden increase of revenue. Before the Assam Valley had settled down to the new rates, two severe catastrophes were suffered, which caused what might be called devastation in two districts, and severe losses in others. An epidemic of *kala-azar* had already caused losses as early as 1889 in Kamrup, but a few years later flamed up in Lower Assam and desolated wide tracts of country. In Nowgong district the population diminished between 1891 and 1901 from 347,307 to 261,160 or by 24·8 per cent. In 1897 an earthquake of extraordinary severity was experienced ; it is commonly known as the Shillong earthquake because the whole of that town was destroyed but it had very serious effects over a circle of wide radius round Shillong. Its most serious immediate effects were in the district of Kamrup, where water levels were entirely changed over practically the whole of the area north of the river. The bed of the Chaulkhoa river, which drained this area, was thrown up and in parts destroyed. The water falling in this area, and carried to it by streams from the hills, was deprived of its former outlet, and formed a series of marshes which might almost be called lakes in place of what was previously well-cultivated rice land. The population of the area was largely displaced and took refuge in less disturbed areas. This displacement was naturally accompanied by severe economic stress and an increased death rate. Similar results on a lesser scale followed elsewhere. The net result of all the unfavourable conditions was that by 1899-00 the occupied area was actually less than it was before the re-settlement of 1893 while arrears of revenue largely irrecoverable had mounted to a figure previously unknown. Special measures were taken to reduce the classification of villages known to have suffered and to write off irrecoverable arrears, and to annul settlement of lands which the settlement-holders were unable to resign owing to inability to pay the revenue. *

In the meantime consideration was being given to the problem of what was to be done when the ten years' settlement expired in 1903. There was much correspondence with the Government of India, whose appreciation of the settlement of 1893 was, as indicated above, never very warm. The Government of India insisted that the time had come for a much more careful investigation into the relative value of lands throughout the province, and a more elaborate classification of soils. The Local

Administration laying perhaps too much importance on the large areas in the province in which fluctuating cultivation was still in vogue and in which land values had not yet appeared, insisted that the methods in vogue in the province, with improvements then being tried out in Cachar and the Jaintia Parganas were sufficiently advanced. The closer enquiry into agricultural conditions necessitated by the concessions given to the areas badly damaged by *kala-azar* or the earthquake cleared several misunderstandings, while a very great step in advance was initiated by the deputation to this province in 1897 of a trained agricultural expert from Bengal as Assistant to the Director of Land Records and Agriculture. This officer (Rai Bahadur Bhupal Chandra Basu) submitted ⁽¹⁾ in 1902 an elaborate report which formed the basis for the subsequent classification of land in several districts. In 1901, however, the Chief Commissioner (Sir Henry Cotton) had expressed his opinion ⁽²⁾ that the settlement of 1893 should be extended for another ten years. He refused to accept the view that the Assam Valley was under-assessed. The rates in force were as far as could be seen as high as those in other temporarily-settled provinces, while the ravages of *kala-azar*, the persistence of floods, the widespread damage by wild animals, and general unhealthiness of the valley, rendered any proposal for an enhancement of revenue impossible to support. Inequalities in assessment, due to the methods used in 1893, were admitted but they were not of a very serious nature. They were being cured by lapse of time, and were in any case a lesser evil than fresh re-settlement proceedings could be. The Government of India accepted ⁽³⁾ the position that no great financial advantages would accrue from a re-settlement and that a re-settlement must be spread over a period of years which involved a considerable extension of time in, at any rate, some districts. They insisted, however, that a re-distribution of the admittedly unequal pressure of land revenue was urgently required and must be carried out even if no financial profit accrued to Government. The Government of India clinched their argument by appointing as Chief Commissioner in April 1902 Mr. J. B. Fuller (afterwards Sir Bampfylde Fuller), who having been Secretary to the Government of India in the Revenue Department was fully informed of their wishes.

(1) Letter No. 1219, dated the 3rd May 1902, from the Director of Land Records and Agriculture, Assam, to the Secretary to the Chief Commissioner.
877 Rev.

(2) No. 484 R., dated the 26th February 1901, to the Secretary to the Government of India, Department of Revenue and Agriculture.

(3) Letter No. 1214-1092 of 5th June 1901, from the Department of Revenue and Agriculture, to the Chief Commissioner.

The new Chief Commissioner almost immediately took a step which went a long way towards reconciling the divergent views hitherto held on the subject of re-settlement procedure ; for he proposed ⁽¹⁾ the exclusion of the areas over which fluctuating cultivation was still the rule from the areas for which a full classification scheme was to be prepared. The classification was to be in terms understood by the people, and assessment rates were to be fixed strictly according to the relative value to the holders of the various classes of land ; these rates were to be determined by the "soil-unit" system, an ingenious method of distribution of demand worked out by Mr. Fuller himself in the Central Provinces. New maps were to be prepared by revision of the old ones, and new survey was to be reduced to a minimum. Accordingly operations began in October 1902 in Kamrup and Sibsagar—districts typical of Lower Assam and Upper Assam, respectively.

Re-settlement
of Kamrup,
1902-05.

The main portion of the work of the Kamrup settlement was carried out by Mr. H. C. Barnes, I.C.S., and completed by Mr. J. McSwiney, I.C.S. ⁽²⁾ For a detailed account of the methods of work employed reference may be made to the Re-settlement Manual of the province, little changed since first drafted under the eye of Sir J. B. Fuller. The classification system adopted gave rise to no less than 48 classes, but these classes were obtained from a relatively simple set of presumptions. Rai Bahadur Bhupal Chandra Basu had already pointed out that land in the established tracts fell into four main classes, *basti* or homestead, *rupit* or land growing transplanted rice, *baotali* or land growing broadcast (deep water) rice, and *faringati*. *Basti* was divided into four classes according to the value of the produce. *Baotali* was divided into three classes, *baotali* (which ordinarily grew a good crop of *baot*), *baotali banotia* (when the land was subject to the action of a swift current) and *jalatan* (normally too low to yield a crop). *Faringati* remained undivided as land normally too high to grow any kind of rice. The main subdivision occurred in the most important class, that of the transplanted rice-growing land. This was first divided according to soil into a superior class (*athaletia* or *maulelia*) clay or clay loam ; and an inferior (*baliseria* or *kachua*) sand or unworkable clay. Each class was sub-divided according to level and the most suitable kind of rice for that level, *i.e.*, *bardhantali* or land growing coarse transplanted winter rice ; *laghantali* or

(1) No. 486 Rev.—2689-R., dated the 18th July 1902, from the Secretary to the Chief Commissioner, to the Revenue Secretary to the Government of India.

(2) For details of the Kamrup re-settlement, see the Final Report by Mr. J. McSwiney, I.C.S., 1906.

land growing fine transplanted winter rice ; *kharmatali* or land growing transplanted autumn rice ; and *ahutali* or land growing summer rice. To each of these classes were appended two *plus* and two *minus* qualifications, *i.e.*,

dongtali or irrigated,
banotia or liable to flood,
olpara or manured by village drainage,
chechukiya or shaded.

Thus the 48 classes are :—

$$\begin{array}{lcl}
 \text{Basti} & \dots & \dots & 4 \text{ classes.} \\
 \\
 \left. \begin{array}{l} \text{Athaletia} \\ \text{Baliseria} \end{array} \right\} \times \left\{ \begin{array}{l} \text{Bardhantali} \\ \text{Laghantali} \\ \text{Kharmatali} \\ \text{Ahutali} \end{array} \right\} \times \left\{ \begin{array}{l} \text{Sadharan} \\ \text{Dongtali} \\ \text{Banotia} \\ \text{Olpara} \\ \text{Chechukiya} \end{array} \right\} & & = 40 \text{ classes.} \\
 \\
 \left. \begin{array}{l} \text{Baotali} \\ \text{Baotali Banotia} \\ \text{Jalatan} \\ \text{Faringati} \end{array} \right\} & & = 4 \text{ classes.}
 \end{array}$$

Some of these are merely nominal classes ; for instance, irrigated *ahutali* is unknown, and flooded *ahutali* very rare ; and in the course of operations it was found that the *olpara* and *chechukiya* qualifications were of such small extent that in the later groups they were omitted. For the fluctuating areas the old classification of *basti*, *rupit* and *faringati* was retained unchanged. *Basti* and *rupit* lands are readily understood and all the rest was *faringati*, a class, however, very different in quality from the remnants of *faringati* left in the established area. The total *khiraj* area brought under classification was 2,827,829 *bighas* in the established area, and 199,879 *bighas* in the fluctuating area. The revenue of the established *khiraj* area was reduced from Rs. 9,16,929 to Rs. 9,12,939 or by .43 per cent. ; that of the fluctuating area from Rs. 97,620 to Rs. 76,559 or by 21.57 per cent. ; while the revenue on *nisf-khiraj* estates was reduced from Rs. 1,41,385 to Rs. 1,26,143 or by 10.77 per cent. The settlement was made for 20 years with effect from the 1st April 1906, with the proviso that lands settled by the Deputy Commissioner after the departure of the Settlement Officer would be liable to revision in the 11th year of the settlement period, *i.e.*, from 1st April 1916.

The Sibsagar settlement was carried out mainly by Mr. L. J. Kershaw, I.C.S. (afterwards Sir Louis Kershaw), and completed by Mr. S. G. Hart, I.C.S. The classification 1902-1906. Re-settlement of Sibsagar,

of lands was much simpler than in Kamrup and reflected local conditions. The established groups of Sibsagar grow little rice except the transplanted winter varieties, and all classes based on the growth of *bao*, *ahu* or *kharma* could be neglected ; and irrigation was practically unknown. Rice land was divided into two classes according to soil, *i.e.*, *alutiya* or clayey and loamy, and *balichehiya* or *kathua*, sandy or hard clay, and these were divided according to level ; the higher lands being *bam* and the lower *da*. Three qualifications were allowed ; land which was manured by village drainage being called *charanpara*, land liable to flood *jalatak*, and land shaded from the south *chechukiya*. The receipt of manure rendered any soil distinction unnecessary as did liability to flood ; but land liable to flood was divided by level into *bam* (land injured by heavy floods only) and *da* (land regularly flooded). Shaded land was not divided. Then there were 3 classes of *basti*, and high land was called *faringati*. There were therefore 13 classes ⁽¹⁾—

Bhalbari—valuable house sites and gardens.

Bari—ordinary house sites and gardens.

Takalabari—bare housesites.

Da charanpara—low manured.

Bam charanpara—high manured.

Da alutiya—low clayey.

Bam alutiya—high clayey.

Da balichehiya—low sandy.

Bam balichehiya—high sandy.

Da jalatak—low flooded.

Bam jalatak—high flooded

(immune most years but injured by heavy floods).

Chechukiya—damaged by shade.

Faringati—all land neither *basti* nor *rupit*.

For the fluctuating area, consisting of the Majuli and some of the low-lying areas along the south bank of the Brahmaputra the old classification of *basti*, *rupit* and *faringati* was retained. The area brought under classification and settled was 1,357,373 *bighas* in the established groups and 131,026 *bighas*, in the fluctuating groups. The Sibsagar district had not suffered severely from *kala-azar* or from the results of the earthquake ; it was felt that the rise in prices, improvement in communications, and enhanced value of land justified a moderate increase in the land revenue. The *khiraj* revenue was increased from Rs. 12,06,732 to Rs. 12,81,004 or by Rs. 74,542 or 6.15 per cent. *Nisf-khiraj* lands are

(1) Final Settlement Report of Sibsagar by S. G. Hart, Esq., I.C.S., (1906), (paragraph 79).

much less important in Sibsagar than in Kamrup; their assessment was raised from Rs. 3,392 to Rs. 5,804 or by 71 per cent. mainly by the assessment at cultivation rates of land hitherto held as waste at nominal rates. The settlement was for 20 years, from 1st April 1905 in the case of Golaghat and Jorhat subdivisions, and from 1st April 1906 in the case of Sibsagar. As in Kamrup it was ordered that land taken up after the Settlement Officer left the district should be settled at a low rate but be liable to re-classification in the 11th year of the settlement period.

The settlement of Darrang was carried out by Mr. J. McSwiney, I.C.S., who had just carried through the final stages of the Kamrup settlement. The classification scheme adopted followed fairly closely that of Kamrup, but there were from the beginning no *olpara* (manured) or *chechukiya* (shaded) sub-classes; and the flooded (*banotia*) and irrigated (*dongtali*) qualifications for *ahutali* and the *banotia* qualification for *kharmatali* were dropped. The better soils (clayey and loamy) were called *athalua* or *maubelia* and the worse *kathua* or *baliseria*. *Basti* classes were reduced to three as in Sibsagar. Thus the total number of classes was 25 as follows:—

<i>Basti—Bhal, madhyam and naram</i>					3 classes.
<i>Athalua</i>	}	\times { <i>Bardhantali</i> or <i>Salitali</i>	\times { <i>Sadharan</i> <i>Dongtali</i>	}	... 12 „
<i>Baliseria</i>					
<i>Athalua</i>	}	\times { <i>Kharmatali</i> or <i>Pharmatali</i>	\times { <i>Sadharan</i> <i>Dongtali</i>	}	... 4 „
<i>Baliseria</i>					
<i>Athalua</i>	}	\times <i>Ahutali</i>	...	...	... 2 „
<i>Baliseria</i>					
<i>Boatali</i>	\times	{ <i>Sadharan</i> <i>Banotia</i>	...	...	... 2 „
<i>Jalatak</i>	...	...	...	...	... 1 class.
<i>Faringati</i>	...	...	...	...	... 1 „

For assessment purposes the classification was further simplified by valuing *dongtali* land, i.e., land irrigated by *dongs* or artificial channels at the same rate as unirrigated lands of the same class. This was in accordance with the expressed wishes of the Government of India in regard to improvements in land carried out by the land-holder. The area settled and classed was 706,122 *bighas* in *khiraj* estates, and 38,603 *bighas* in *nisf-khiraj* estates; in addition there were 53,129 *bighas* of unclassed waste in *nisf-khiraj* estates. Unsettled land in surveyed villages was to a certain extent

classed, but 955,038 *bighas* had to be left unclassed out of 1,200,027 *bighas*. The classification of the fluctuating area was into *basti*, *rupit* and *faringati* as usual ; 27,135 *bighas* were classed in *khiraj* lands, and 77,938 left unsettled and unclassed. The result of the assessment was to increase the revenue on the settled *khiraj* area from Rs. 6,06,769 to Rs. 6,07,361 or by .01 per cent., but the two subdivisions of Mangaldai and Tezpur must be considered separately. Mangaldai had suffered a heavy enhancement in 1893, and had subsequently suffered severely both from *kala-azar* and from the earthquake. The assessment on the attested *khiraj* area here was reduced from Rs. 308,419 to Rs. 2,89,834 or by 6.02 per cent. Tezpur subdivision had not been so heavily enhanced in 1893 and had not suffered from *kala-azar* or from the earthquake. Its *khiraj* revenue was enhanced from Rs. 2,98,350 to Rs. 3,17,527 or by 6.43 per cent. *Nisf-khiraj* revenue was reduced from Rs. 17,773 to Rs. 16,622 or by 6.47 per cent. The settlement was for 20 years from 1st April 1909 ; land taken up after the settlement was to be liable to re-classification in the 11th year of the settlement period.

Re-settle-
ment of
Nowgong,
1905-09.

The settlement of Nowgong district was carried out at the same time as that of Darrang ; the Settlement Officer was Mr. A. R. Edwards, I.C.S. The scheme of classification adopted was a further simplification of the Kamrup system. Irrigated lands were not classed separately ; *rupit* liable to flood was all put into one class ; while the low-lying lands were divided into two classes—*bootali* or land which ordinarily grows *bao*, and *dalani* or swamp. Thus there were only 11 classes—

Basti—*Bhalbari*, *bari* and *takalabari*.

Rupit { *Salitali* (or *bardhantali*).
 Balia (sandy) *salitali*.
 Lahitali.
 Balia lahitali.
 Jalatak.

Baotali.

Dalani.

Faringati.

For one group in which cultivation was fluctuating the old classification into *basti*, *rupit* and *faringati* was retained. The *khiraj* area classed and settled was 521,024 *bighas* in the established groups and 86,853 *bighas* in the fluctuating group. Nowgong had suffered more heavily from *kala-azar* than any other district in Assam, and there were no

grounds for any enhancement of revenue. The revenue assessed on the attested *khiraj* area was reduced from Rs. 4,30,316 to Rs. 4,22,693 or by 1·77 per cent. The revenue on *nisf-khiraj* estates which are small and unimportant in Nowgong, was reduced from Rs. 3,859 to Rs. 3,577 or by 7·309 per cent. The settlement was for 20 years from the 1st April 1909 ; land taken up after re-settlement was liable to re-classification in the 11th year of the resettlement period.

The Lakhimpur district was settled in the years 1908-12 by Mr. Milne, I.C.S., and Mr. S.N. Mackenzie, I.C.S. A further simplification of classification was effected in this district, all distinctions of land based on differences of soil being abolished. There were only 6 classes—*bari* and *takalubari* ; *da-rupit* or *salitali* and *bam-rupit* or *lahitali* ; *jalduba* and *faringati*. There was no area left under the fluctuating classification. The settled and -classified area was 692,673 *bighas* ; the *khiraj* revenue was enhanced from Rs. 5,29,671 to Rs. 5,89,469 or by 10·5 per cent. The settlement was for 20 years from 1st April 1911 and 1st April 1912 in different groups. Land taken up after settlement was liable to be re-classified in the 11th year of the resettlement period.

The following table gives the results of the 1902-12 series of settlements in the Assam Valley :—

		Khiraj area only				
		Previous revenue	Rate per settled <i>bigha</i> (annas)	New revenue	Rate per settled <i>bigha</i> (annas)	Percentage of change
1		2	3	4	5	6
		Rs.		Rs.		
Kamrup	{ Established..	9,16,929	13·71	9,12,939	13·65	—·43
	{ Fluctuating..	97,620	10·02	76,550	9·45	—21·57
Sibsagar	.. ..	12,06,732	14·25	12,81,004	14·42	+6·15
Darrang	{ Established..	6,06,769	13·42	6,07,861	13·39	} +·01
	{ Fluctuating..	..	10·33	..	9·62	
Nowgong	{ Established..	3,78,414	11·63	3,75,495	11·52	—·77
	{ Fluctuating..	51,902	9·30	47,198	8·69	—9·06
Lakhimpur	.. ..	5,29,671	13·34	5,89,469	14·75	+10·5

Khiraj tea
land assess-
ment.

The rate of revenue assessed on lands held under periodic *pattas* for special cultivation came up for revision during the re-settlement proceedings. In view of the reduction allowed in the rate fixed for *faringati* land held for ordinary cultivation, the rates for tea land were revised as follows :—

- Kamrup, Nowgong and the Mangaldai subdivision. } 8 annas a *bigha*.
- Sibsagar and the Tezpur subdivision of Darrang. } 10 annas a *bigha*.

The rate in Lakhimpur remained unchanged at 12 annas a *bigha*.

Period from
1912-23.

The improvement in conditions in Assam which set in with the new century, has continued, subject to minor local setbacks, to the present day. The tea industry has in general been prosperous, with the result that demand for the agricultural produce of the Assamese cultivator has increased, prices have risen, and large areas of land have been brought under cultivation by *ex-tea* garden labourers. From about 1915 onward the immigration of residents of Eastern Bengal from the over-crowded districts of that area, mostly Mymensingh, Pabna and Rangpur, has been a very marked feature. Large areas of land which the indigenous inhabitants could only use for fluctuating cultivation especially in Barpeta, Nowgong and Mangaldai, have been brought under cultivation, the soil being very favourable to the growth of jute. The following table shows the growth of the settled area, in acres :—

Fully assessed area for ordinary cultivation (1)

Districts	1912-13	1917-18	1922-23	1927-28	1944-45
1	2	3	4	5	6
Kamrup	542,199	602,573	678,124	783,174	1,072,783
Darrang	309,935	363,235	412,281	485,348	645,644
Nowgong	261,700	295,581	374,938	463,677	628,868
Sibsagar	565,035	609,529	650,591	696,708	786,647
Lakhimpur ..	262,129	311,802	360,786	433,557	592,260
Total-Assam Proper	1,940,998	2,182,720	2,476,720	2,862,464	3,726,202

(1) Figures taken from the Land Revenue Reports of the Commissioners.

The fully assessed area of Assam Proper settled for ordinary cultivation has therefore increased by 92 per cent. in the past 32 years. It has already been mentioned that in each district land settled after the close of the regular re-settlement operations was liable to re-classification in the 11th year of the re-settlement period. The re-classification was duly carried out and gave an increase of assessment of Rs. 1,93,313 in Kamrup in 1916-17, of Rs. 24,215 in Sibsagar in the same year, of Rs. 92,489 in Darrang in 1919-20, and of Rs. 95,460 in Lakhimpur in 1922-23. In the years from 1908 onwards there had been a steady increase in the prices received by the cultivator for his produce, and with the steady increase in demand for land and evidence on every hand of increasing prosperity, Government had no hesitation in holding that on the expiry of the settlements made in 1905-1912 a series of re-settlements should be undertaken with the expectation of a substantial increase of revenue. The settlements of Kamrup and Sibsagar were therefore undertaken in 1923, Nowgong in 1926, Darrang in 1927 and Lakhimpur in 1929. The rates paid for *khiraj* land held for special cultivation are also being revised.

The settlement of Kamrup was undertaken by Mr. S. P. Desai, I.C.S. Practically no change was made in the classification scheme adopted for the last re-settlement except that there were three classes of *basti* instead of four, and the *olpara* (manured) and *chechukiya* (shaded) sub-classes were dropped from the beginning.

Re-settle-
ment of
Kamrup,
1923-28.

The *khiraj* revenue was increased from Rs. 13,18,799 to Rs. 16,15,416 or by 22·42 per cent. in the established area, from Rs. 2,11,819 to Rs. 2,51,961 or by 18·92 per cent. in the fluctuating area. The incidence per settled *bigha* in the established area increased from 11·96 annas to 14·64 annas and in the fluctuating area from 8·83 annas to 10·49 annas. The revenue of *nisf-khiraj* estates increased from Rs. 1,23,440 to Rs. 1,72,585 or 39·89 per cent. The heaviness of the enhancement was mitigated by the application of more liberal deferred enhancement rules, under which the increased revenue of any estate will be reached by successive stages of 25 per cent. enhancements at 5 year intervals. The settlement was made for 30 years from 1st April 1927 over the more established portion of the district, the Ramdia Chapari group and the Dakhin Sarubangsar *mauza* of the South Bank; for 30 years from 1st April 1928 in Bojali, Bijni and the South Bank group (except Dakhin Sarubangsar); and for 15 years from 1st April 1928 in the Barpeta Group and the fluctuating

mauzas of Chamaria. In these latter areas the immigration from Eastern Bengal is changing the whole face of the country side. The town land areas (except Gauhati) were re-assessed as part of the main operations, and the revenue was enhanced from Rs. 5,502 to Rs. 17,527. The rate of revenue for land held on *khiraj* lease for special cultivation was raised from 8 annas to 10 annas a *bigha* in surveyed villages ; but remained at 8 annas in unsurveyed areas ; as most of such land was unsurveyed the increase of revenue was not great.

Re-settle-
ment of
Sibsagar,
1923-28.

The Sibsagar settlement of 1923-28 was carried out by Mr. C. K. Rhodes, I.C.S. ⁽¹⁾. No change was made in the simple and suitable classification of lands adopted at the settlement of 1902-06. The total *khiraj* area classed and settled amounted to 2,019,207 *bighas*. The revenue was increased from Rs. 17,00,785 to Rs. 20,34,463 or by 19.62 per cent. the average incidence per settled *bigha* being increased from 13.5 annas to 16.8 annas. The deferred enhancement rules were applied as in Kamrup, with the result that Government surrenders annually during the first five years of the settlement period about Rs. 43,000, in the second five years Rs. 14,000. The rate of revenue on *khiraj* land held for special cultivation was raised from 10 to 12 annas per *bigha* and the revenue rose from Rs. 1,36,976 to Rs. 1,64,372 giving an enhancement of Rs. 27,396. The settlement was for 30 years (except in Barpathar mauza) and runs from 1st April 1927 in the case of Golaghat and Jorhat subdivisions, and from 1st April 1928 in Sibsagar. Barpathar mauza which is being very rapidly opened up and in which the rates of revenue are exceptionally low, was settled for 15 years only from 1st April 1927⁽²⁾. The town lands were also re-assessed ; owing to the fact that no change in rates in the towns had been made since 1893, the enhancement was heavy, from Rs. 18,158 to Rs. 59,945 and special orders to secure graduated enhancements were passed.

The mauza-
dari sys-
tem.

From the very early days of British rule in Assam, the method of collecting the revenue adopted was an agency known originally as the *chaudhuri*, and later as the *mauzadar*. This officer was originally responsible not only for the collection of the revenue on a commission basis but also for its assessment, over a fixed area ; his power was considerable and the system was open to obvious objections. In 1883 therefore it was proposed gradually to abolish the *mauzadari* system and to substitute a system similar to that of the *tahsildari* system of Upper India by which

(1) See the Settlement Report of Sibsagar by Mr. C. K. Rhodes, I.C.S. (1929).

(2) The year '1927' has been substituted for the year '1926', vide C. S. No. 14 to the fifth edition of this Manual.

collections were made by salaried officers with no personal interest in the assessment or collection. The main object, however, of the change was economy. The change was not carried through entirely ; in 1893 there were 23 *tahsils*, of which 12 were in Kamrup, and in the next 10 years only three more were added. In 1903 the Chief Commissioner (Sir Bampfylde Fuller) proposed the re-introduction of the *mauzadari* system in place of *tahsils*, on the following grounds :—

- (i) Although the *tahsildari* system was primarily cheaper, it led to greater arrears and greater remissions.
- (ii) It was less popular, owing to the greater distances to which the people had to travel to pay land revenue.
- (iii) The saving in cost of the *tahsildari* system did not counterbalance the loss to the state of the political and administrative advantages of the *mauzadari* system.

The Government of India accepted the proposals and the *mauzadari* system is now universal in the Assam Valley districts. The *mauzadar* is expected to be an influential and well-to-do resident of his *mauza* ; he has no concern with survey or assessments, all work in connection with which is done by a separate land records staff of Sub-Deputy Collectors, *kanungos* and *mandals* ; he is bound to pay in the entire revenue due from his *mauza* by the month of May and receives a commission which is normally 10 per cent. on the first Rs. 10,000 and 5 per cent. on the balance of the revenue paid in by him. A *mauzadar's* successor is ordinarily selected from among the members of his family.

Nisf-khiraj (or half-revenue paying) estates, as distinguished from *khiraj* (full revenue-paying) estates, form a class of tenure which is to be found only in Assam Proper, and have a peculiar history. In 1834, shortly after the annexation of Assam, the Government of India ruled that "all rights to hold lands free of assessment, founded on grants made by any former Government, must be considered to have been cancelled by the British conquest. All claims therefore, for restoration to such tenure can rest only on the indulgence of Government, without any right" ⁽¹⁾. Prior to the conquest the predecessors in interest of the present owners of *nisf-khiraj* estates held their lands revenue-free and called themselves *lakhirajdars*. They

Nisf-khiraj
estates.

⁽¹⁾ From Government of Bengal, to Commissioner of Assam, No. 790, dated the 25th August 1834.

continued so to call themselves even after these lands were resumed and assessed at half rates. The first British Commissioner of Assam, Mr. Scott, disregarded all claims to hold land revenue-free. He found that, previous to the Burmese conquest, *lakhiraj* land (*i.e.*, land at that time held revenue-free) had occasionally, in times of trouble, been assessed at five annas a *pura* (four *bighas*) by the Assam Rajas themselves. He, therefore, fixed their assessment at this rate, and subsequently increased it to seven or eight annas a *pura* by the imposition of a tax known as *Police Barangani* ⁽¹⁾. In 1834, when Captain (afterwards General) Jenkins had become Commissioner, the *lakhi-raj-dars* objected to pay this tax on the ground that Mr. Scott had only imposed it temporarily and had promised to remit it. The question having been referred to the Government of India, the Government replied that there was "no reason to believe that Mr. Scott intended to give up any of the lands claimed to be held rent-free which he brought under his moderate assessment, and, if he did, he could not have done so without the sanction of Government previously obtained."⁽²⁾ At the same time, the Government of India directed that a full enquiry should be made into all claims to rent-free land on the part of Rajas or as *debottar* or *dharmottar*, or on any other plea, throughout the districts of Assam; and Captain Bogle was appointed Special Commissioner under Regulation III of 1818 to make this enquiry, subject to the control and orders of General Jenkins. Another officer, Captain Matthie was also similarly employed. The following principles were laid down by Government to guide Captain Bogle in his enquiry:—

- (1) All rights to hold land free of assessment, founded on grants by any former Government, were to be considered as cancelled, and it was pointed out that all claims for "restoration to any such tenures" could rest only on the indulgence of Government.
- (2) All lands found to be held by *lakhiraj-dars* in excess of what was held and possessed on *bona-fide* grants before the Burmese conquest, or for services still performed, as well as all lands held for services no longer performed, were to be assessed at full rates.
- (3) All lands held on *bona fide* grants before the Burmese conquest, or for services still performed, were to be reported to Government. On receipt of such report the Government would

⁽¹⁾ Assam Land Revenue Report, 1874-75, paragraph 125, and letter from Captain Bogle, to Commissioner of Assam, No. 26, dated the 14th June 1834. The word "*Barangani*" means literally money raised from the public for public purpose.

⁽²⁾ Letter No. 790, dated the 25th August 1834.

take into consideration how far it might be proper in each case to extend or withhold the indulgence of favourable rates on such tenures.

(4) General Jenkins might, in his discretion, suspend the order for bringing any particular lands on full rates if he thought proper, but he was to submit his reasons for the consideration of Government.

(5) Pending the *lakhiraj* enquiry Mr. Scott's moderate rates were to be levied, as before, from all land claimed as *lakhiraj* (i.e., as *debottar*, *brahmottar*, *dharmottar* or on whatever plea) until brought under assessment at full rates, or until orders to the contrary were received from Government.

The orders of the Government of India thus declared the right of Government to assess all lands held revenue-free in Assam Proper ; but, subject to this condition, they were prepared to grant the indulgence of restoring to the *lakhirajdars* all lands held by them and to confirm them in possession. The only question left for after-consideration was whether special indulgence should not be shown in those cases where it was found that the grants made by the Assam Rajas before the conquest were made *bona fide*, or for services still being performed, and the Commissioner was required to report such cases for the orders of the Government of India.

These instructions were not fully carried out by General Jenkins. That officer, instead of treating all *lakhiraj* lands as being on the same footing and liable to assessment, drew a broad distinction between *debottar* lands, i.e., lands appropriated to temples which were sub-divided into *bhogdhani* and *paikan* and lands, known as *brahmottar* and *dharmottar*, i.e., lands devoted to some religious purpose, not being temple lands. On what grounds he drew this distinction it has never been ascertained. In all cases of *debottar* lands he confirmed the grants revenue-free if he found them to have been *bona fide* and valid. In the case of *bona fide* and valid *brahmottar* or *dharmottar* grants, he simply confirmed the grantee in possession, subject to the payment of Mr. Scott's favourable rates, until the investigation of the whole *lakhiraj* question had been completed and reported on to the Government of India ⁽¹⁾. This investigation,

(1) See for instance, *lakhiraj* appeal No. 15, dated the 20th May 1837, decided by General Jenkins. All General Jenkins' decrees in the case of *dharmottar* and *brahmottar* lands do not, in so many words, refer to the instructions of the Government of India. Most of them merely state that the lands shall be assessed "as before" or according to the previous arrangements like all other *dharmottar* and *brahmottar* lands. There is no doubt however that the assessment here referred to is Scott's assessment. This assessment was equivalent to half rates, for in Scott's time full rate was Re. 1 per *pura*, and, as already pointed out he ultimately assessed all *lakhiraj* lands at 8 annas a *pura*.

however extended over several years, and was apparently not completed till the year 1860. By that time the instruction of the Government of India had been lost sight of. No report was ever submitted to Government, so that their final orders upon the question whether the holders of *brahmottar* and *dharmottar* lands were to hold their lands at the half rates assessed by General Jenkins were never obtained. The consequence is that these land-holders at half rates have continued to hold at half rates to the present day. The right to continue to hold at those rates has also been recognised, and their estates were declared by the Government of India in 1879 to be heritable and transferable (¹). In the Assam Land and Revenue Regulation this class of tenure-holders comes under the definition of "land-holders," that is to say, they are on the same footing, as regards their status, as the decennial settlement-holders at full rates, having a permanent, heritable and transferable interest in their lands, subject to the payment of land revenue at half the revenue rates that may be legally assessed from time to time on *khiraj* or full-revenue-paying lands, and also to the payment of legally-assessed taxes and cesses.

From the above history of the origin of *nisf-khiraj* estates, it will be seen that the *nisf-khirajdar* of the present day is ordinarily a person whose lands were claimed by his ancestors revenue-free, on the ground that they were granted by the Assam Rajas for some religious or charitable purpose. He may, therefore be a manager of a temple (*dalai*), or the high priest (*gossain*) of some religious institution (*satra*); or a simple Brahman performing religious services at a temple or *satra*; or lastly, he may be a *paik* performing menial services at a temple though cases in which a *paik* is a *nisf-khirajdar* are understood to be very rare.

It may here be stated that the term "*nisf-khiraj*" was invented in 1871 for all estates paying half the ordinary revenue rates, in order to avoid the confusion caused by the use of the word "*lakhiraj*" which had been applied to them prior to that date.

The larger *nisf-khirajdars* sub-let their lands and do not cultivate themselves. The rate at which they sub-let is ordinarily the rate assessed by Government on *khiraj* lands held direct from Government but there are exceptions to the general rule. The petty *nisf-khirajdar* rarely sub-lets.

(1) Revenue Department letter No. 73, dated the 3rd February 1879.

Nisf-khiraj estates are re-settled from time to time with the *khiraj* estates of the district in which they are situated, and details of the assessment have been given above in connection with the districts in which they are numerous or important. Though the holders are liable to be assessed at full rates on the waste lands included in their estates, considerable leniency has in practice been shown ; in 1893 such lands were assessed at 1 anna 3 pies per *bigha* ; since the 1902-1912 series of settlements waste lands in *nisf-khiraj* estates are unassessed. As this leaves in the hands of the *nisf-khirajdars* the entire profits from waste lands brought under cultivation during the settlement period, Government have in the 1923-28 settlement of Kamrup reserved power to re-assess the estates in the sixteenth year of the period so as to bring under assessment land formerly waste and now cultivated, and to release from assessment land which has reverted from cultivation to waste. The non-assessment of waste lands is an act of grace and Government reserve the right to assess at full rates land which has been cultivated and is left waste in the year of settlement in order to secure a favourable assessment. In 1927-28 there were in the province 4,667 *nisf-khiraj* estates covering an area of 189,308 acres paying a land revenue of Rs. 1,87,929. The bulk of these estates lie in Kamrup and the Mangaldai subdivision of Darrang.

There is a special class of *nisf-khiraj* estates in the Mangaldai subdivision of the Darrang district, belonging to the family of the Rajas of Darrang. In 1838 Captain Jenkins proposed that these lands, in consideration of the history and status of the family, should be settled with the Rajas at half the ordinary assessment on the cultivated area only. This was sanctioned by the Government of Bengal ⁽¹⁾. In 1859, when the estates fell in for re-settlement, it was found that large areas had been alienated and the then Deputy Commissioner began to settle the alienated lands at full rates. The Government of Bengal held that the lands having been granted for special uses ought to be assessed at full rates if no longer devoted to those uses ; but as alienations had hitherto taken place under a misunderstanding of the intentions of Government the ruling was not to have retrospective effect. Lands alienated after 1858 were to be assessed at full rates. The lands held by the family now amount to 53,836 *bighas* in 19 estates ; the estates are assessable as ordinary *nisf-khiraj* estates, except apparently that they are not liable to any assessment on the waste portion ; on alienation they become liable to assessment at full *khiraj* rates. Another special *nisf-khiraj* estate

(1) No. 19, dated the 15th January 1839, from the Government of Bengal.

is the Auniati *nisf-khiraj* estate in Nowgong ; it is assessable at half rates on the *basti* area only. It covers 3,796 *bighas*.

Special revenue-paying estates.

Besides the *nisf-khiraj* estates above referred to, there are a few estates in Assam Proper which are known under special names. Some of these were settled many years ago and are still held at special rates.

(a) *Chamuas*.

A *Chamua* is a large holding under Government, the land being assessed at ordinary full rates, and the *chamuadar* having the special privilege of paying his revenue direct into the Government treasury instead of through the *mauzadar*. There are two such holdings in Kamrup with a total area of 2,944 *bighas* and revenue Rs.2,148.

(b) *Khats*.

In Nowgong there is a large area of land treated as one estate known as the Auniati *khat*. It is assessed on cultivation only, measured annually at ordinary *khiraj* rates. The *khatdar* holds the *patta*, and pays the revenue direct into the treasury. The area is 6,033 *bighas* and revenue Rs.2,192 payable in 1929-30 on a cultivated area of 3,742 *bighas*. Bahikhoa Phukan's *khat* in the same district is assessed for the settlement period on the cultivation only ; exemption of the waste is an act of grace. The revenue is payable direct into the treasury. The area is 648 *bighas* and revenue in 1929-30 was Rs.160 on 506 *bighas* cultivated.

The Fatasil and Jhalukbari *khats* in Kamrup are portions of old grants which were resumed for non-fulfilment of the clearance condition. They are assessable at *khiraj* rates on cultivation only, and till recently were measured annually and an annual *patta* issued, though the *khatdars* had the status of land-holders. Orders were issued in 1929 to the effect that periodic leases were to issue to the *khatdars* but their revenue was liable to change every five years in accordance with the area under cultivation. The total area of the two *khats* is 2,465 *bighas*.

In the Lakhimpur district there is only one *khat* known as the Lakhimpur *khiraj khat* in the Lakhimpur *mauza* of the North Lakhimpur Subdivision. It is held by the Gossain of the Gharmara Satra who pays the revenue (at Rs. 552) direct. The area is 790 *bighas*, and it is fully cultivated. The cultivators pay revenue at the assessed rates and the *khatdar* receives 10 per cent. as his commission. ⁽¹⁾

(c) Six-pie *lakhiraj* tenures.

There are certain temple lands in the district of Darrang belonging to the Auniati Gossain and the Dakhinpat Gossain, which were transferred from the Lakhimpur to the Darrang district in 1868. They are practically revenue-free estates held originally from the Assam Rajas ; but in former days, the Daflas used to exact from the Gossains

(1) This paragraph replaces the original paragraph, *vide* C. S. No. 15 to the Fifth Edition of this Manual.

a sort of blackmail at the rate of six pies per *bigha* on all cultivated land. Afterwards when the British Government took possession of the country, an arrangement was come to by which the Daflas received pensions from Government and the Gossains paid the blackmail as revenue to Government. The two estates cover 2,050 *bighas* of land and pay a revenue of Rs. 43, assessed on cultivation only. How long the Gossains are entitled to hold their lands at these privileged rates is not very clear.

In the district of Lakhimpur there are seven similar estates known as Dafla *posa mahals* covering an area of 6,299 *bighas* and paying a revenue of Rs. 123.

In 1844 when the liberation of their slaves reduced many old families in Sibsagar district to a state of comparative indigence, a special concession was granted in certain estates ; half the land revenue was remitted when revenue exceeded Rs.20 ; where the assessment exceeded Rs.10 but did not exceed Rs.20 half the excess over Rs.10 was remitted. The concession was for the life-time of the landholders only ; but four such estates belonged to religious institutions and it has been held that in these cases the remission is perpetual ⁽¹⁾. The area of these estates is 225 *bighas* in North-West Sibsagar and 40 *bighas* in Jorhat town.

In 1931 the total settled area of Assam Proper was 6,553 square miles out of a total of 19,947 square miles or 33 per cent. against 22 per cent. calculated in 1895. The area under reserved forest was about 3,300 square miles or 16 per cent. Thus 51 per cent. is shown as still available for settlement, but the percentage becomes much less when the areas of hills, rivers and other uncultivable lands are excluded.

In addition to the ordinary land revenue, a considerable revenue is derived in the districts of Assam Proper from grazing dues, fisheries and royalty on coal and oil. Details have already been given in Chapter I of this Introduction ⁽²⁾.

The coal mines of the districts of Assam Proper are situated in Lakhimpur and are the property of the Assam Railways and Trading Company Limited. The Company owns two small coal grants at Tirap and Namdang originally granted to Mr. Haly, who obtained them under conditions laid down by the Board of Revenue in 1866 in certain rules which are no longer in force. The original grant has been converted into a lease in perpetuity, under which no royalty is payable on coal extracted but a surface rent of 6 annas per acre on the whole area is payable. From 30th July 1881 the Company obtained a 20-years

(d) The Ten-Twenties of Sibsagar.

Total area and settled area.

Miscellaneous land revenue.

(1) Letter No. 24S.S.—A., dated the 16th February 1909, from the Board of Revenue, Eastern Bengal and Assam, to the Commissioner, Assam Valley Division.

(2) *Ante* page xxiv.

concession from Government over an area of 30 square miles at a ground rent of Rs.50 per square mile and royalty at 3 annas per ton raised ; the concession was renewable for a further thirty years for an area not exceeding 4 square miles. The field was known as the Makum coal field and included the Ledo and Tikak mines. In 1903 a lease to work coal over a selected area of 4 miles within this concession including the Ledo and Tikak mines was granted, for 25 years from 30th July 1901, with a covenant of renewal for another 30 years, at a dead rent of Rs. 200 per annum and a royalty of 3 annas per ton of coal raised. Since that date the three following additional mining leases have been granted to the Company—

- (1) In 1910, an extension of the Makum lease and Tirap grant, one square mile.
- (2) In 1917, the Lekhapani lease, 3.48 square miles
- (3) In 1922, the Tipongpani lease, 7.65 square miles.

Each lease was granted for 30 years and payment of rent and royalty was fixed by the mining rules in force at the time. In each case a dead rent is charged, to be absorbed in royalty ; royalty at the rates approved by the rules of the moment ; and surface rent on the land actually used. In 1895-96 the coal raised was 1,71,073 tons paying a royalty of Rs. 32,076. In 1928 the coal raised was 2,38,926 tons and the royalty paid in 1927-28 Rs. 30,893. This was below the average owing to an advance payment in the previous year.

The Assam Railways and Trading Company took out a mineral oil mining lease covering 4 square miles at Digboi in the Lakhimpur district for 25 years from 1st January 1892. A similar concession in the same neighbourhood was at the same time given to a partnership called the Assam Oil Syndicate. In 1897 the Government of India sanctioned the transfer of the Assam Oil Syndicate's concession to the Assam Railways and Trading Company, Limited. In 1898 the combined concessions were transferred to the Assam Oil Company, Limited. In 1919 the two leases were renewed for a further period of 25 years from 1st January 1917, at a dead rent of Re. 1 per acre, surface rent at four annas per acre, and royalty at 8 annas per 40 gallons or 5 per cent. *ad valorem* on gross value. In 1900 the Assam Railways and Trading Company, Limited, secured an oil boring lease for 4 square miles included in their Makum mineral lease concession, for 25 years with effect from 15th October 1901 ; this lease was transferred to the Assam Oil

fCompany, Limited, in 1904 and was renewed in 1928 for a further period of 25 years from the 15th October 1926 on terms similar to those of the Digboi leases, except that rent for surface areas utilised was to be at the rate of Re. 1-11-0 per acre. Later on the Assam Oil Company, Limited, secured a mining lease over a further 160 acres of land at Hansapung on the east of its Digboi leases for a period of 25 years from 1st January 1917. In 1895 no royalty was paid in oil extracted from these lands; but development has been rapid within the last 8 years and in 1928, 28,745,932 gallons of petroleum were obtained, and in 1927-28 Rs. 1,87,714 was paid in royalties.

SECTION C.—SYLHET.

Prior to the creation of the Chief Commissionership the district of Sylhet formed part of the Dacca division of the province of Bengal. It covers an area of 5,444 square miles and had a population of 3,116,602 souls in 1941, being

Subdivision	Area in square miles.	Population (1941).	Density of population per square mile.
Sylhet ..	1,063	664,172	613
Sunamganj ..	1,436	637,897	444
Karimganj ..	1,071	568,228	531
Habiganj ..	990	731,151	738
Maulvi Bazar	864	515,154	595
Total ..	5,444	3,116,602	572

about one-third of the total population of the province, and giving a density of 572 to the square mile. It has five subdivisions. The statement ⁽¹⁾ given in the margin shows the area, population and density of population in each subdivision. The district is made up

of two distinct portions, *viz.*, (a) the Jaintia Parganas, which are included in the district headquarters subdivision of Sylhet, and (b) the rest of the district commonly called Sylhet Proper. As each of these has a separate history, it will be convenient to notice them separately.

(a) *The Jaintia Parganas.*

These parganas, seventeen in number, and covering an area of about 484 square miles, lie in the Sylhet district, immediately south of the Khasi and Jaintia Hills, and adjoin the Cachar district on the west. When Cachar was taken under British protection in 1824, a treaty was made

Early history.

(1) Revised figures obtained from the Census Report, 1941.

with the Raja of Jaintia, who owned these parganas in addition to territory in the Jaintia Hills, by which he acknowledged allegiance to the East India Company, and promised to aid in the military operations then commenced against the Burmese in Assam. In 1832 the Raja was deprived of his territory in the plains owing to atrocities committed by him on British subjects, and was confined to his territories in the hills. In March 1835 formal possession was taken of Jaintiapur and the annexation of the plains territory was proclaimed by Colonel Lister ⁽¹⁾. The population of the *parganas* consists mainly of Muhammadan cultivators, with a few settlers from the hills. There are also a few waste land grants taken up by European settlers for the cultivation of tea.

Under the Raja of Jaintia, no class of person had any rights in the land as against the State. The land was parcelled out in small plots to the cultivators who paid revenue partly in kind and partly in labour. After the annexation, money rents were substituted for payments in kind, and settlement was made with the actual cultivators, who, like the settlement-holders under Government in Sylhet and Cachar, called themselves "*mirasdars*."

Five years' settlement of 1838.

The first regular settlement of the *parganas* was made in 1838, when a professional survey of them was made by Lieutenant Thuillier ⁽²⁾. The term of settlement was five years. On expiry of this settlement the leases were renewed for 10 years, and ultimately all existing leases were extended to the 30th April 1856. According to this last settlement, the total area of the Jaintia Parganas was given as 521,866 *bighas* only, or 269 square miles, out of which 217,284 *bighas*, or 112 square miles were under cultivation.

Twenty years' settlement of 1856.

The next settlement, known as White's settlement, was for twenty years, *viz.*, from April 1856 to April 1876. Thuillier's *pargana* and village maps were made the basis of the new settlement, but the whole area was re-classified. Mr. White, the Settlement Officer, also had measured up unprofessionally all areas left unmeasured by Lieutenant Thuillier. The classification of lands adopted at this settlement was as follows:—

- (1) Homestead and betel-garden lands.
- (2) *Dofasal*, or two-crop rice land (*aus* and *sali*).
- (3) *Ekfasal*, or one-crop rice land.
- (4) *Chharabhit*, or deserted homestead.
- (5) *Aman* rice, *chara*, and cold-weather crop land.
- (6) Thatching-grass lands.
- (7) Fallow.
- (8) Jungle.

(1) Aitchison's Treaties (1909), Volume II, page 152 and letter from Chief Commissioner, to Government of India, No. 3858, dated the 18th December 1875.

(2) For a more detailed history of the early settlements of the Jaintia Parganas, *vide* letter No. 4607, dated the 24th September 1880, from Deputy Commissioner of Sylhet.

Different rates for each class were assessed in each *pargana*, with the exception of thatching-grass, fallow, and jungle lands, thatching-grass being assessed throughout Jaintia at 2 annas 6 pies, fallow at 10 pies, and jungle at 5 pies, per *bigha*. The highest and lowest rates assessed per *bigha* on other lands are shown below :—

Class of land				Highest assessment	Lowest assessment
				a. p.	a. p.
Homestead and garden	...	...	...	4 11	3 9
<i>Dofasal</i>	...	...	...	5 4	4 2
<i>Ekfasal</i>	...	...	...	3 9	2 11
Deserted homestead	...	...	...	3 8	2 1
<i>Aman</i> , etc.	...	...	...	2 8	2 1

This settlement was extended in the case of six *parganas* up to the 31st March 1878, and, in the case of the remaining eleven, up to 31st March 1879. The settled area was 454,960 *bighas*, of which 257,471 *bighas* were cultivated.

The next settlement is known as Beckett's settlement.

- * 1. Satbank.
- 2. Chaura.
- 3. Bajeraj.
- 4. Bardes.
- 5. Baurbhag.
- 6. Chatul.

After measurements and enquiries had been made in only six* out of the seventeen *parganas*, the Chief Commissioner (Colonel Keatinge) submitted his proposals for the classification of land and the rates to be assessed. These proposals

Fifteen
years' settle-
ment of
1879.

were, after some correspondence, sanctioned by the Government of India. All land was divided into four classes, *viz.*, (1) Homestead and garden, (2) Cultivation, (3) Fallow, (4) Jungle or waste, and uniform rates were fixed on each class for all the six *parganas*. These rates were :—

				Per <i>bigha</i>
				a. p.
Homestead and garden	...	...	...	10 0
Cultivation, including, thatching-grass	...	...	...	7 0
Fallow	...	...	...	2 0
Jungle (cultivable and uncultivable)	...	...	...	1 0

Colonel Keatinge advocated one rate being assessed on all cultivation on the ground that separate classes should only be admitted where wide difference of actual value could be established. He urged that, although "many various systems of classification could readily be devised, based on natural soil situation, irrigation, manure, crops, cost of production, or other characteristics, which again may be subdivided into many combinations of these leading categories," he was strongly of opinion that "the broadest possible classification is preferable, independent of natural variations, and that a uniform average assessment rate may

well be imposed on all lands whose net productive value varies in no very marked degree, uniformity and simplicity being in themselves objects of attainment, to be abandoned only where clearly inapplicable."

In sanctioning the classification of land and rates proposed the Government of India observed, among other things, that, although uniformity and simplicity were doubtless objects to be aimed at, yet, if the distinction between cold-weather crop land and rice lands was found to exist in Assam Proper, it would probably be found to exist in the Jaintia Parganas also. Subsequently Colonel Keatinge recommended, and the Government of India, sanctioned the same classification and rates for the remaining eleven *parganas* on the ground, urged by Mr. Beckett, that the existing classification of land in all 17 *parganas* was the same, and the existing rates for each class nearly the same. Land taken up for tea was assessed at 7 annas a *bigha*, full bearing orange groves at Rs. 2, and new orange gardens at 10 annas. *Tezpat*, jack, and *pan* cultivation were assessed at garden rates.

The result of Beckett's rates was nearly to treble the previous revenue demand. This was not entirely due to the new rates, but also to waste land having been brought under cultivation since the last settlement. The total cultivated area was reported to be 309,173 *bighas* as compared with the 257,471 *bighas* at White's settlement. The total area settled was 602,707 *bighas* yielding a revenue demand of Rs. 1,67,542 against 454,960 *bighas* settled at White's settlement and assessed at Rs. 61,917.

Difficulties, however, soon arose in realising the new assessment, as it was discovered that, although the classification and rates sanctioned were fair so far as the six *parganas* above referred to were concerned, Mr. Beckett had failed to make sufficient enquiry into the local circumstances of the remaining eleven *parganas*. He had not given sufficient consideration to such characteristics of the country as means of communication, climate, liability of crops to be injured by floods and ravages of wild animals, density of population, etc. It was found that, while in the richer *parganas* the enhancement of rates had amounted to only 100 per cent., in the poorer *parganas* the enhancement was as high as 248 per cent. In short, Beckett's plan of assessing all *parganas* at the same rates on each class of land was condemned, and the assessment on the eleven poorer *parganas* was ordered by the Government of India, on the recommendation of the Chief Commissioner (Sir Stuart Bayley), to be revised after proper local enquiry into the circumstances of each *pargana*. The method of

revision adopted was to divide the *parganas* into four circles, in three of which lump sum deductions were made in the rates previously sanctioned. In circle I⁽¹⁾ rates were unchanged. In the other three circles ⁽²⁾ the villages were divided into four classes and lump sum deductions ranging from 2 annas to 10 annas per rupee were made in the previously sanctioned rates in each village according to its circle and class. The result was a complicated series of rates which will be found in paragraph 77 of the Sixth Settlement Report ⁽³⁾. The total assessment after revision amounted to Rs. 1,22,178, being an increase of Rs. 60,261 or over 97 per cent. on White's settlement. The settlement was made for 15 years from 1st April 1879 but actually lasted till 1896.

The next settlement was preceded by a professional cadastral survey begun in 1891-92 by the Survey of India party; careful economic enquiries were also made. The villages were divided into five classes, and the land within each village was divided into homestead, rice land, land under cultivation, and waste. The following rates of assessment were finally adopted :—

Settlement of
1896 by Babu
Chandra
Kanta Sen.

Class of land	Rate in annas per <i>bigha</i> for villages of the				
	1st class	2nd class	3rd class	4th class	5th class
1	2	3	4	5	6
Homestead	14	11	8	6	4
Rice land	10	8	7	5	4
Land growing other crops	8	7	6	4	4
Waste	2	2	1	1	1

Tea was assessed at 10 annas a *bigha* and waste land in tea gardens at 2 annas a *bigha*. *Tezpat* and orange groves in first class villages paid the rates assessed on first class homestead, *i.e.*, 14 annas a *bigha*, and elsewhere the rate for second class homestead, *i.e.*, 11 annas a *bigha*. Normally all the lands in a village were in the class of the

(¹) *Parganas* Satbank and Chaura.

(²) *Parganas* Bajera, Bardes, Baurbhag and Barnafau in Circle II; *parganas* Faljur, Charkata, Mulagul, Dhargam, Jaintiapuriraj and Piyaingul in Circle III, and *parganas* Chatul, Kharil, Panchbhag, Araikhan and Jafang in Circle IV.

(³) Final Report on the Sixth Settlement of the Jaintia *Parganas* by Babu Chandra Kanta Sen (1897).

village but in a fair number of villages certain lands were raised above or reduced below the class of the village. The area settled at full rates was 596,821 *bighas* of which 379,108 *bighas* were under cultivation. The revenue assessed was Rs.186,532 or an enhancement of 44·7 per cent. over the revenue after the revision of Beckett's settlement. The revenue was fixed for 15 years from 1896, the Local Government pressing for a longer and the Government of India for a shorter term. No attempt was made to split up the *ijmali* estates, or large estates held with joint responsibility by a body of land-holders and consequently the number of estates was reduced from 38,301 to 31,655 ⁽¹⁾.

Settlement
of 1914-18.

The next settlement, which is now current, was made in 1914-18 along with that of Cachar by Mr. W. L. Scott, I.C.S. The methods tried out in the Assam Valley from 1902-1912 were used. There was not a complete re-survey, the old maps being revised and the records brought up to date. Two systems of classification were adopted, according to the more common variety of rice grown; in the Eastern and Southern Praganas the commonest and most valuable type of rice was *sail* or transplanted winter rice; while *asra* or broadcast winter rice was held to be inferior. In the North Western Parganas the typical and favourite rice land was that growing broadcast rice (*asra*) while the transplanted rice was of an inferior early ripening variety known as *sati*. In all parganas there were two classes of homestead, good (*bari*) and bare (*bhit*); one class for land growing field crops other than rice; one class for land used for fluctuating cultivation of mustard, linseed or pulse and one class of waste. Thus the classes were—

Bari or good homestead.

Bhit or bare homestead.

Chara or land growing miscellaneous crops.

Sailura or land growing transplanted winter rice.

Asraura or land growing broadcast winter rice.

Satiura or land growing autumn rice.

Bausiura or land used for fluctuating cultivation.

Patit or waste.

In tea gardens held on periodic lease the land was also classed, there being an additional class for land actually under tea, which was assessed at 14 annas a *bigha*. Waste land in tea gardens was assessed at 2 annas a *bigha*, and other classes of land at the rate fixed for the village. The area settled at full rates was 573,864 *bighas* of which 389,792 *bighas* were cropped. The enhancement of revenue was

(1) For further details see the Final Report on the Sixth Settlement of the Jaintia Parganas by Babu Chandra Kanta Sen, 1897.

from Rs. 1,94,282 to Rs. 2,31,149 or by 18·97 per cent. The settlement was made for 20 years from 1st April 1918. ⁽¹⁾ An effort was made to split up the *ejmali* estates when separate cultivating possession was proved and as a result the number of estates increased from 31,655 to 55,850 ; of which no less than 7,252 paid the minimum rate of eight annas.

There are in the Jaintia Parganas revenue-free estates covering 21,684 *bighas*, and permanently-settled estates covering 6,299 *bighas*. These represent grants made for various reasons by the old Rajas of Jaintia to their priests, relatives and friends, which were confirmed by the British revenue authorities in early days. A short account of each grant will be found in Appendix A to the Settlement Report of 1897 by Babu Chandra Kanta Sen. Tea cultivation has not been very successful in Jaintia, but 20,022 *bighas* are held under the Rules of 1854 or the 30 years lease Rules. ⁽²⁾

The *mauzadari* system of collection of land revenue is not and has never been, in force in the Jaintia Parganas. Revenue is paid at two *tahsils* at Kanaighat and Gowainghat each of which is in charge of a Sub-Deputy Collector. These officers are also in charge of the land records work of the area, having a staff of supervisor-*kanungos* and *patwaris* to assist them in making new settlements and maintaining the records up to date.

It is a peculiarity of the different settlements which have been made of the Jaintia Parganas that the settlement-holders have been allowed to include in the area settled with them large areas of waste land, both cultivable and uncultivable, which have hitherto been assessed at nominal rates varying, at Beckett's settlement, from 1 anna to 4½ pies per *bigha*. By clause 14 of the form of *patta*, which was adopted at Beckett's settlement, the condition was inserted that, when the settlement-holder's estate became liable to re-settlement, any excess area of waste and fallow land over and above one-fourth of the area then found cultivated, would be liable to be resumed by Government, if deemed advisable, and might be settled with any other person. In submitting Babu Chandra Kanta Sen's proposals to the Government of India the Chief Commissioner discussed the question whether this clause should be enforced at the re-settlement and it was decided not to enforce it, but the Government of India remarked on the danger attending the retention of large areas of cultivable waste in the hands of persons who cannot cultivate them, in that it encourages the creation of middlemen whom it

(1) The settlement of 1914-18 was extended to 31st March 1943, and on account of the war the period was extended further up to 31st March 1948.

(2) For details of the settlement of 1914-18 see the Final Report by Mr. W. L. Scott, I.C.S., (1918).

was desired to exclude from the province, and ordered that the clause permitting resumption of waste areas in excess of one-fourth of the cultivated area should be repeated in the new *pattas*. In the settlement of 1914-1918 the clause was not generally enforced but certain waste land settlements were cancelled or modified, *e.g.*, settlements which blocked the whole river frontage of a village. The clause which authorised resumption of waste land in excess of a proportion of the cultivated area was repeated in the new *patta*, so similar steps can be taken at the next re-settlement.

Fisheries.

The land being very low-lying the Jaintia Parganas are rich in fisheries and for many years these have been divided into two classes—the larger and more accessible being sold by auction to the highest bidder for a year or a short period of years, and the smaller and more remote fisheries being settled as village fisheries with certain persons of the neighbouring villages as representatives of all the inhabitants. The latter fisheries were known as *Mahal Samil Jalkar* and the lease was intended to be rather a license to fish than a lease. The revenue was fixed at a low rate at each re-settlement, and the license contained clauses restricting the payment to be demanded for use of the fishery from neighbouring villagers, and forbidding sub-letting, by auction sale or otherwise.

(b) *Sylhet Proper* ⁽¹⁾

Excluding the Jaintia Parganas, the history of which has been given above, the district of Sylhet came under the operation of the permanent settlement like other districts in Bengal; but two features distinguished the permanent settlement, as there effected, from that carried out in most of the districts of Bengal. In the first place, nearly the whole of Sylhet was settled, in the same manner as the district of Chittagong was settled, after survey, so that all lands which did not come under the decennial settlement of Bengal, or have not since been settled in perpetuity or temporarily or for terms of years, or are not held revenue-free under valid titles, are claimed by Government as being,

(1) The information given in this Section is based mainly on the following documents:—

From the Deputy Commissioner of Sylhet, No. 4097, dated the 12th August 1879.

From Chief Commissioner to Government of India, Revenue and Agricultural Department, No. 1990, dated the 26th October 1880 and enclosures.

From Deputy Commissioner of Sylhet, No. 3637, dated the 25th August 1881.

From Deputy Commissioner of Sylhet, No. 10000, dated the 22nd February 1883.

Dacca Blue Book.
Settlement Reports.

like other waste lands in the province in which the Government has not alienated its rights, the absolute property of the State. The population of Sylhet Proper is chiefly Muhammadan, which accounts for the small area of the estates. The total number of estates on the revenue roll of the Sylhet district steadily increased after the district came under British rule up to the year 1870-71. According to Hunter's Statistical Account of Assam, there were, in 1793, only 26,293 estates in the district, the number of registered proprietors being 29,317. In 1800 the number of estates showed little change, but the number of registered proprietors had risen to 188,748 and there were 5,310 estates paying less than Re. 1 of annual revenue. In 1850 there were 76,595 estates with 536,165 registered proprietors, and of these estates, 29,786 paid less than Re 1. In 1870-71 the number of estates had increased to 78,155 and the number of registered proprietors to 548,612. There were then 31,888 estates paying less than Re. 1. At the close of the year 1895-96 the number of revenue-paying estates in the whole district, including the Jaintia Parganas was 99,095, out of which 49,916 were permanently settled and 49,179 temporarily settled. As no complete register is kept in Sylhet Proper showing all the proprietors of estates, it is not possible to give the number of actual proprietors at the present day. In 1927-28 there were 49,825 permanently-settled estates, of which 39,335 paid revenue of one rupee or less.

These figures illustrate in a striking manner the extent to which landed property is being sub-divided in Sylhet and the smallness of the estates. Out of the total number of permanently-settled estates on the revenue roll of Sylhet Proper, there are only 25 estates paying a revenue of Rs.500 and less than Rs.1,000 and 13 estates paying a revenue of 1,000 and over. The corresponding figures for temporarily-settled estates are 103 and 74, most of the larger estates being tea grants. The largest permanently-settled estate pays a revenue of Rs.2,791 and the largest temporarily-settled estate pays Rs. 26,563. The owners of the larger permanently-settled estates call themselves "*Zamindars*" or "*Talukdars*", and have in some cases sublet their lands in *patni*, or under leases fixing the rent in perpetuity, or to cultivators whose rights in the land are governed by the Rent Law in force in Sylhet, *viz.*, Act VIII (B. C.) of 1869. The large *Ilam* or temporarily-settled estates, omitting lands taken up for tea, are also held by middlemen, who sublet to inferior middlemen or to the actual cultivators. The owners of the smaller estates, both permanently and temporarily-settled, call themselves, as do the temporary settlement-holders in Cachar and Jaintia, "*mirasdars*," a

term which merely means that they consider their property in these holdings to be heritable and transferable, as in fact it is except where they hold under annual leases. They cultivate for the most part their own lands, and may be described as "peasant proprietors." The same term applies to the large majority of settlement-holders in Assam Proper, Jaintia and Cachar, the only distinction in Sylhet and Jaintia being that some of these peasant proprietors are "proprietors" as defined in the Land and Revenue Regulation, *i. e.*, have had the revenue on their lands fixed in perpetuity, while others are "land-holders" only, *i. e.*, have had their revenue fixed for a term of years subject to revision when the settlement expires.

Under the Mughal Government, prior to the British acquisition of the *Diwani*, the collection of the State revenue from the cultivators used to be made by the *Chaudhuris* of the different *parganas*⁽¹⁾ into which the district was then divided for fiscal purposes. Differing from the settlement, as made in other parts of Bengal with the "*zamindars*" (who, before they were made "proprietors of the soil" under the terms of the permanent settlement, occupied precisely the same position as did the *Chaudhuris* of Sylhet, being mere collectors of the State revenue), the decennial settlement of Sylhet was made with the persons who, under the Mughal administration, were liable for the revenue to the *Chaudhuri*. A *hastabud* measurement⁽²⁾ of the district was sanctioned by Government in 1788 and carried out by Mr. Willes, at that time Collector of Sylhet. Exclusive of Jaintia, of certain *parganas* in *zilla* Laskarpur which were added to the district after the decennial settlement had been made, of some *parganas* between the Surma and the hills then occupied by the Khasis, and of a large unsurveyed area on the southern boundary, the district of Sylhet contains an area of about 3,800 square miles. Mr. Willes commenced his measurement of this large area in the cold season of 1788-89, and, in August 1789, he reported it completed. It may be gathered from this that no great value can be attached to the measurement papers, and more especially to the *chithas* which purport to give the boundaries of the estates measured and settled. Mr. Willes' measurement gave a total of about 2,100 square miles only,

(1) In the time of Mr. Willes, the Collector of Sylhet who carried out the decennial settlement, the district was divided into ten *zillas* (including Laskarpur, which did not come under Sylhet until after the decennial settlement), containing 164 *parganas*. There are now 186 *parganas*. There has been no increase in the number of *zillas*, which are still recognised for purposes of revenue payments, the *Tashildar* or revenue collector having charge of so many *zillas*.

(2) That is to say, the assets or resources of each estate were enquired into concurrently with the survey.

and it is certain that he excluded large areas of waste. The decennial settlement was made on the basis of the *hastabud* account, and was confirmed by Government with effect from the beginning of the year 1790-91. The land was then divided into (1) cultivated, (2) fallow and waste, and the land-holders were assessed on their cultivation only.

The records of the decennial settlement have been only very partially preserved, the greater portion of the papers having been destroyed by Mr. Willes himself at the conclusion of the settlement. Unauthenticated copies of the destroyed papers are to be found in the record office of the Deputy Commissioner. It is not known how these copies came to be prepared, or whether they are duplicates or copies of duplicates; all that is known about them is that they were produced in 1802 by the *pargana patwaris*. The only original documents of the decennial settlement under the signature of Mr. Willes are what are known as the *daul* and *talukwari* registers.

Opinions have differed as to the value of measurements made by Mr. Willes and of the papers now in the record room. On the one hand, the time devoted to the survey of such a large area was undeniably short and it has long been believed that Mr. Willes destroyed his original records because of his belief in their inaccuracy. On the other hand, Major Hirst, Director of Surveys, Bengal and Assam, in 1912 showed that the arrangements for the measurements were elaborate and that considerable attention was paid to overhauling and correcting these papers afterwards; also that the results as to total areas in certain *parganas* were not inaccurate when compared with subsequent surveys,⁽¹⁾ but the *chithas* and *mauzawaris* in the record room are not originals. Copies used to be issued of these papers down to 1904 but since then no copies of the *chithas* have been issued.

In 1802 the Collector, under the orders of the Board of Revenue, directed the *patwaris* to furnish statements of land not included in any estates settled at the decennial settlement. The *patwaris* having delivered in their accounts, advertisements or "*Ilams*" were issued inviting claimants or objectors to come forward. Hence, all such lands came to be known as "*Ilam*" lands. A list of these, as prepared by the *patwaris*, still exists in the Collector's office, and is called the "*Ilam mauzawari*". It purports to give the boundaries and area of each block of land, divided

(1) See "A Brief History of the Surveys of the Sylhet District" by Messrs. Shaw and Smart, Assam Secretariat Press, 1917 (pp. 4-7).

into "jungle" and "cultivated". It also gives sometimes, but not invariably, the names of the occupants. The total area of *Ilam* lands reported by the *patwaris* was 95,000 *kulhas*, or 344,328 acres. There is no doubt, however, that this did not include all the lands of the district in excess of what was permanently settled.⁽¹⁾

The Board then authorised the Collector to grant *halabadi pattas* for lands not brought under the decennial settlement, including not only the *Ilam* lands reported by the *patwaris*, but also other lands found outside the areas of the settled estates of the decennial settlement, which were called "*taufir*", or excess land. The settlements so made were subsequently confirmed, and further proceedings in the same direction were sanctioned. These *halabadi pattas* were granted from 1801 to 1807, and cover all lands then cultivated in excess of Willes' settlement.⁽²⁾ The *patta* or *sanad*, as it was called, was very vaguely worded; in some cases the quantity of land is not stated, but only the boundaries, and in several there is mention of neither boundaries nor area. The term of settlement was also not fixed. It was however decided in 1869 to treat these *halabadi* lands as permanently settled.

The question of revising the settlement of the excess lands was again raised in 1817. The Board considered such lands liable to assessment. In 1820 Mr. Ward (succeeded in 1822 by Mr. Tucker) was sent to Sylhet as *Halabadi* Commissioner, and from 1823 to 1829 they measured several *zillas* and discovered considerable areas of excess lands. Mr. Tucker, however, questioned the right of Government to assess them. The Board held a different view, but it was finally decided by Government in 1834 that the particular description of excess lands which were included in the *patwaris'* *Ilam* returns, and to which the right of Government was undisputed, might be assessed. As regards the remainder of the excess lands, it was decided

(1) The area of the district is 5,478 square miles. The following areas did not form part of the district when surveyed by Willes:—

The Jaintia Parganas	484	square miles.
<i>Zilla</i> Laskarpur and <i>pargana</i> Mantala .. .	312	square miles.
Area north of the Surma occupied by the Khasis, about	300	square miles.
Total	1,096	square miles.

The area of Willes' district was heretofore about 4,382 square miles. He surveyed or returned as revenue-free 2,182 square miles; in addition an area of about 450 square miles was not surveyed but is said to be included in the permanent settlement. This leaves unaccounted for 1,750 square miles — at any rate over 1,000,000 acres. The *patwaris* returned only 344,328 acres.

(2) The term "*halabadi*" means recently cultivated, but in Sylhet the term is regarded as synonymous with "*taufir*".

in 1840 that they were not worth the expense and trouble of settling. The term "excess land" as here used did not include the large blocks of unsurveyed hill and waste land which lie mainly in the south of the district but also occur elsewhere.

In the office of the Deputy Commissioner of Sylhet the permanently-settled and temporarily-settled estates of Sylhet Proper are each classified under different names for the purpose of showing the origin and history of each estate; but for administrative purposes the classification is of little use. Permanently-settled estates are classified under the following names:—

Classifica-
tion of
estates.

- (a) *Dassana, i. e.*, estates included in the decennial settlement which became permanent in 1793 ;
- (b) *Bazyafsti daimi, i. e.*, invalid *lakhiraj* lands, resumed by the Special Commissioner appointed under Regulation III of 1828 and then permanently settled ;
- (c) *Ilam daimi, i. e.*, *Ilam* lands permanently settled ;
- (d) *Khas daimi, i. e.*, permanently-settled estates purchased by Government at sales for arrears of revenue, and sold again as permanently-settled ;
- (e) *Halabadi, i. e.*, lands already described above as not having been included in the decennial settlement, but which were settled without specifying the term of settlement, and were afterwards declared by Government in 1869 to be permanently-settled ;
- (f) *Khas halabadi, i. e.*, estates belonging to class (e) which on being bought in by Government at sales for arrears of revenue, have been re-settled permanently ;
- (g) *Permanently-settled waste land grants*.—The proprietors of three *halabadi* estates, paying a revenue of Rs.9-5-3, claimed a large tract in the Raghu-nandan Hills. Their claims were compromised by the grant in perpetuity of two estates, covering an area of 1,659 acres and paying a revenue of Rs.9-6-0.

The temporarily-settled estates of Sylhet Proper are known locally under the following names:—

- (a) *Ilam*.—These are by far the most extensive class. The history of past settlements of these estates is given further on.
- (b) *Nankar Patwarigiri, i. e.*, land formerly held by the *pargana patwaris* as *nankar, i. e.*, in lieu of salary. The *patwaris* were abolished in 1838 and the lands brought under assessment.

- ✓(c) *Charbharat, i. e., alluvial accretions.*—These, in Sylhet, are liable to assessment to revenue from time to time.
- (d) *Bilbharat, i.e., silted-up beds of bils,* which were excluded from the permanent settlement because they were then useless.
- (e) *Izad, i.e., surplus lands discovered after the permanent settlement (but not formally proclaimed as the Ilam lands were),* and thus not included in it.
- (f) Revenue-free land resumed, because found to be held on invalid titles.
- (g) *Khas, i.e., permanently-settled lands bought in by Government at sales for arrears of revenue and settled temporarily direct with the cultivators.*

The *thak-*
bast and
revenue
surveys
1859-1866

The revenue survey of Sylhet ⁽¹⁾ was carried out in the year 1860-66 in the course of operations which covered the greater part of Bengal as well as other provinces. This was a professional survey whose objects were to make accurate maps of village boundaries, and sometimes of estate boundaries and to collect other information not here relevant. The village maps of the revenue survey were on a small scale, usually 4 inches to the mile, and when estates were small it was not possible to show the boundaries of estates within the village. Estates in Sylhet being small, their boundaries are not usually shown in the Sylhet revenue survey maps; and therefore for Sylhet the more important records are very often those of the *thakbast* or demarcation survey which preceded the professional survey by a year. The method of work was as follows. A Settlement Officer or Superintendent of Survey with a suitable staff of Deputy Collectors and *amins* demarcated on the ground the actual boundaries of villages and estates, and decided all boundary disputes, so that when the Revenue Surveyor took the field he would be able to carry on his work without delay. While the demarcation on the ground was being done, rough maps were made by the non-professional staff, showing the boundaries of each village with the boundaries of the estates that fell within it, and also the position of the demarcation marks left on the ground. It is from these demarcation marks or "*thaks*" that the name of "*thakbast*" survey arises. The maps

(1) For a general account of the *thakbast* and revenue surveys see "Notes on the old revenue surveys of Bengal, Bihar, Orissa, and Assam" by Captain F. C. Hirst, Director of Surveys, Bengal and Assam (1912). For an account of the *thakbast* survey with special reference to Sylhet, see Note by Mr. Daffrah, Director of Land Records, dated the 17th July 1892.

were in early days often mere eye-sketches, but by the time the district of Sylhet was taken up the maps were prepared by taking magnetic bearings and measuring linear distances with some accuracy. But the maps are of varying accuracy and it is always advisable to have a professional surveyor's advice on a map before depending upon it. The *thakbast* maps in Sylhet are mostly on a scale of 16 inches to the mile, but scales of 8 miles and 32 inches to the mile were also used. Internal boundaries of estates were plotted by taking bearings and measurements inwards from the boundary towards the middle of the village. Thus when estates are numerous, even if the measurements near the boundary are accurate, those near the middle of the village must be inaccurate.

The importance of the *thakbast* survey lies in the fact that the estate boundaries were demarcated as pointed out by the proprietors. In the case of disputes between proprietors a decision was come to by the settlement staff, and the result was embodied on the map. As regards unsettled land the decision of 1840, that the remainder of the excess lands not included in the *Patwaris'* returns was not worth the trouble of settling, was adhered to. No attempt was made to restrict the permanently-settled lands either to the area or to the boundaries laid down in the settlement papers. The owners of estates were called upon to point out their boundaries, and no difficulty was experienced in getting them to do so except in the hill ranges; and whatever they pointed out was apparently accepted as the correct boundary of all permanently-settled estates. It is needless to say that the result of this procedure was serious loss to Government. In the case of 14 estates, land recorded at the permanent settlement as covering 2,431 acres only was shown at the *thakbast* as covering no less than 86,452 acres. At the time of the survey there were some 77,000 estates, which were sub-divided into numerous independent holdings, as they are at the present day. Most of the villages were also as now, held by numerous petty land-holders, having shares represented by unintelligible fractions of an *anna* or *pie*, whose co-operation in carrying out the survey it was found extremely difficult to secure. The physical features also of parts of the country containing ranges of hills, covered with dense jungle, interfered considerably with the work of demarcation. It was impossible for the *amins*, except at enormous cost, to penetrate the jungle and demarcate the estates in these hills, which for the most part had been temporarily-settled, being claimed by Government as not included in the permanent settlement.

Not only were the temporarily-settled estates in these hills left *unthaked* but a considerable area of the district was excluded altogether from the operation of the *thak* survey, and subsequently demarcated in separate blocks by the professional party. The reason is that the persons who claimed lands in these jungly tracts as part of their permanently-settled estates were quite unable to clear and point out their boundaries ; and without clearances, it was, of course, impossible for the *amin* to demarcate. It is on record, however, that owing to this difficulty, the *thakbast amins* in several cases of villages situated in or near the hills, prepared *andazi*, or by guess, maps of estates and their boundaries, where the owners claimed possession, though unable to point out the boundaries. These guess maps were afterwards rejected by the professional party, and the area covered by them was excluded from the main circuit maps, which show all the *thaked* area of the district, and included in what are called the frontier circuit maps, which show no interior details beyond a few streams.

The result of the revenue survey of Sylhet was that the permanently-settled area was ascertained to be far in excess of that recorded at the decennial settlement with the addition of lands permanently settled since that settlement. Excluding 200,000 acres the area of *zilla* Laskarpur and *pargana* Mantala,⁽¹⁾ 2,231,000 acres were recorded as permanently-settled, as compared with 1,685,392 acres recorded in the time of Mr. Willes. The revenue-free area was recorded as 19,413 acres, the area of *Ilam* lands recorded was only 138,521 acres, and the unsettled area within survey limits 9,853 acres ; 24,102 acres were recorded under various headings and 27,784 acres were not accounted for. Finally 518,674 acres lying along the south of the district were not surveyed at all in detail, being regarded as Government waste unsettled land⁽²⁾.

No notice appears to have been taken by the Board of Revenue of the large discrepancy between the permanently-settled area as returned by the revenue survey and that returned by Willes. The inference, therefore, is that the Board were at that time content to accept the boundaries of estates as pointed out by the *zamindars*, and had no wish to raise any question as to the limits of the permanent settlement.

The revenue survey of the district was never confirmed or approved as required by section 4, Act IX of 1847. Its accuracy was called in question by the Commissioner of

(1) *Ans*, foot note to page lxxxvi.

(2) *Vide* paragraph 4 of letter No. 3637, dated the 29th August 1881, from Deputy Commissioner of Sylhet, submitting his final report on the settlement of *Ilam* lands.

Dacca in 1872 and again by the Collector of Sylhet in 1873. The Government of Bengal, however, considered the Collector's condemnation to be much exaggerated, declaring many of the defects pointed out to be unimportant, while some of the instances particularised as defects were not defects or errors at all. At the same time, Mr. Jones, at that time holding the appointment in Bengal of Superintendent of Survey, was appointed to make a report after special enquiry, and he submitted his report in 1875.⁽¹⁾ Sylhet had by this time passed out of the jurisdiction of Bengal and become part of the new province of Assam. In 1877 Mr. Beckett, who was then engaged in the survey and settlement of *Ilam* estates in Sylhet, was directed by the Chief Commissioner to report any inaccuracies in the revenue survey that he had discovered in the course of his work. Mr. Beckett replied, pointing out some inaccuracies in addition to those pointed out by Mr. Jones but said it was impossible to give their extent unless the whole of the papers were examined. He also did not consider it worthwhile to spend money on any special establishment to have all the inaccuracies rectified, as they referred almost entirely to permanently-settled estates, the proprietors of which he thought might be left to look after their own interests. Mr. Beckett urged, referring to the *Ilam* settlement which was then in progress, and which is referred to later on, that Government interests would not suffer, as "the re-settlement of all Government lands is now being made after measurement by compass and chain." The question of rectifying the inaccuracies of the survey was then dropped for a time until, in 1880, the Government of India sanctioned a test survey being made of three blocks of land of about 8 square miles each in the subdivisions of Karimganj, Habiganj and Sylhet itself. The general result of this test survey, which was completed in 1882, was that the revenue survey was found to be as accurate as such surveys usually are, but that the people pointed out different boundaries to their estates from those pointed out to the *amins* at the revenue survey. In short, the survey was only vitiated by the carelessness and fraud of the owners and occupiers of land who were called upon to point out their boundaries without any steps being taken on the part of Government to see that no lands were included within the boundaries indicated that were not covered by the decennial settlement. After 1882 the question of the accuracy of the survey was finally dropped. Notwithstanding the absence of confirmation the *thakbast* papers

(1) *Vide* Appendix. F to Mr. Darrah's Note on the *Thakbast* Survey.

have in the Civil Courts on more than one occasion been held to be valuable evidence both of possession and title, and have been presumed to be correct until proved incorrect. The Assam Government has accepted this view, and will generally accept the *thak* map as correct unless older papers prove it to have been incorrect. The Government will not recognise any claims preferred by the *zamindars* to lands lying outside the *thak* boundaries as having been included at the time of settlement within the boundaries of their permanently-settled estates.

The *Jhum*
Regulation of
1891.

For many years the owners of permanently-settled estates in the plains of Sylhet claimed certain so-called easement right known as *jhum*, *tippera*, *gurkati*, *panisikka*, etc., over the adjoining hills in the district, that is to say, over the spurs that jut out northwards from the Tippera hills on the south. In 1891 it was decided to extinguish these claims in certain local areas where they were put forward. This was done by the passing of the *Jhum* Regulation of 1891, section 2 of which declared that all such rights were extinguished. Section 3, however declared the proprietor of a permanently-settled estate who, within six months of the date when the Regulation came into force, claimed such rights as appertaining to his estate, to be entitled to compensation if he could show that, within 12 years immediately preceding the date when the Regulation was notified as coming into force in certain specified areas of the Sylhet district, he or his predecessor in interest had actually enjoyed them.

In 1891 a notification was published ⁽¹⁾ declaring the *Jhum* Regulation to be in force in certain specified local areas of the district over which it was understood at the time that the *zamindars* claimed to exercise the rights referred to. On publication of the notification 24 claims to compensation were preferred, and some suits were instituted against Government in the Civil Court with a view to establishing the claims of the plaintiffs to have the areas notified declared part of their permanently-settled estates. Many of the claims were preferred under a misapprehension of the object and scope of the Regulation and the notification referred to. As the *Jhum* Regulation in no way interfered with the rights of the *zamindars* in estates proved to have been permanently-settled, but extinguished only the easement rights claimed over areas not permanently-settled, nearly all the claims were rejected, while others were withdrawn, and the suits which were instituted were compromised. The period having elapsed within

(1) Notification No. 2788-R., dated the 25th July 1891.

which claims can be preferred under the Regulation, the rights referred to have now been finally extinguished throughout the Sylhet district.

The so-called *Ilam* lands of Sylhet to which reference has been made above were measured for the first time by Lieutenant Fisher during the years 1829 to 1834. The measurement was made with compass and *nal*, or country pole. The area was reported to be 65,700 *kulbas*, or 229,950 acres, but a large area of unsettled land in the south remained unmeasured. The records of the measurement of Lieutenant Fisher are in a very incomplete and dilapidated state, and it is difficult to ascertain from them what areas were actually measured. Lieutenant Fisher appears to have discovered the *Ilam* lands by reference to the *patwaris'* lists of 1802. He intended to measure only unsettled lands, but in some cases measured settled lands also with a view to defining the position of the unsettled land.

History of
Ilam settle-
ments. The
Ilam and
modified
Ilam Settle-
ment Rules.

Ilam lands were first brought under regular settlement in 1836. The system then followed was to settle all cultivated land with the actual occupants. The waste for the most part was left unsettled. The term of settlement was ten years. On expiry of this settlement, the same principles were followed in re-settling; only cultivation was assessed, and the rates of assessment were not raised. In 1864 commenced a long correspondence in which were discussed the principles on which these lands should be settled in future. Certain principles were laid down by the Bengal Government in 1869 which, among other things, declared the proprietary right in *Ilam* lands to belong to Government, and that Government was at liberty to dispose of them as it thought proper. At the same time existing settlement-holders were not to be ousted, lands under cultivation were to be assessed at moderate rates with reference to the rents paid by cultivators of the same class in Sylhet, and from this a certain deduction was to be made for expenses and risks of collection and for the profits of the settlement-holder, the remainder being the revenue payable to Government.

In 1870 the Board of Revenue directed that settlement might be commenced at once on the principles laid down by the Bengal Government. Nothing, however, was done until the end of 1871, when Maulavi Hamid Bakht Mazumdar was appointed Deputy Collector, and took charge of the work of settling these *Ilam* lands. This officer was under the immediate orders of the Collector till December 1875. Sylhet had then been separated from Bengal and

Mr. Beckett was appointed Settlement Officer of the district, the Maulavi working under him until Mr. Beckett's death in December 1877. Meanwhile, the Chief Commissioner having in 1875 reported on the whole matter to the Government of India, some of the questions discussed in 1864-70 were re-opened, and finally, rules for re-settlement and re-assessment were issued in November 1876, known as the *Ilam Settlement Rules*.

In these rules the "proprietary right" in "*Ilam estates*" was declared to belong to Government, unless such right has been alienated, transferred, or resigned by Government. The rules also required the settlement of all such estates to be made according to the Board's Rules, Chapters XX and XXIII, so far as they were applicable and not inconsistent with the *Ilam Rules*, and subject to such modifications as the Chief Commissioner might from time to time direct. Cultivated land and culturable uncultivated land were to be assessed at moderate rates with reference to the rent paid by cultivators for similar land in the neighbourhood. From the assessment thus fixed 15 per cent. was to be deducted for expenses and risks of collection for the profits of the settlement-holders, the remainder being the Government revenue. Marshes, fisheries, and unculturable land were to be settled at such net *jamas*, and for such period, as the Settlement Officer might, in the exercise of his discretion, consider best subject to the sanction of the Chief Commissioner. No deduction in such cases was to be allowed for costs of collection. Permission was given to settle culturable uncultivated land, included in a previous settlement, with the previous settlement-holder provided it did not exceed one-fifth of the cultivated area. Any such land in excess of this proportion was to be ordinarily excluded from settlement, except in special cases. No unculturable land, whether or not included in a previous settlement, was to be settled with the previous settlement-holder, except for special reasons to be shown by the Settlement Officer. Culturable uncultivated lands not included in the previous settlement, or excluded under the one-fifth rule, were to be dealt with "under such rules as may be in force for the disposal of waste lands," provided that, if there was no such land bearing the proportion of one-fifth to the cultivated any such available land found adjacent to the estate under settlement and not exceeding the above proportion, might be included in the settlement. In the case of new land taken up royalty was required to be paid on reserved trees. Settlements were to be for 20 years. The conditions to be specified in the settlement-holder's lease were laid down. All estates the

maximum revenue of which after re-settlement did not exceed Re.1 might be redeemed by paying 25 times the revenue payable in the first year. The rules further provided for cases in which existing settlement-holders refused the terms of the re-settlement offered to them.

The settlement was fixed to fall in in different *parganas* from 1893 to 1896. The total area which it was assumed would come under the settlement was about 667,048 acres made up as follows :—

	Acres
As ascertained by the revenue survey	{ <i>Ilam</i> lands proper 138,521
	{ Found unsettled 9,853
Unsurveyed at the revenue survey	... .. 518,674
Total	... .. 667,048

A very small proportion of this area was found on re-settlement to be cultivated, and the *Ilam* Rules made no provision for the settlement of waste lands ; but in 1879 the Chief Commissioner gave general permission to settle waste land under these rules.⁽¹⁾ Prior to this, however, in 1864, the Bengal Government had sanctioned for the Cachar district the *Jangalburī* Rules of 1864 under which waste lands might be leased out for either ordinary or special cultivation.⁽²⁾ These rules were extended to Sylhet in 1865. The Chief Commissioner, however, in 1876 directed the issue of leases under the Rules of 1864 to be discontinued and from then, until the issue of the Settlement Rules of the province in 1894, the only rules in force in Sylhet for entertaining applications for waste land required for ordinary cultivation were the *Ilam* Rules.

In the course of the proceedings connected with the settlement of *Ilam* estates, it was discovered that tea planters had purchased certain *Ilam* leases, and the question then arose whether in such cases the *Ilam* rule, requiring the *Ilamdar* on re-settlement to give up all waste exceeding one-fifth of the cultivation, should be enforced, having regard to the fact that the tea planter had been allowed to sink capital in the entire land covered by the *Ilam* lease. It was finally decided that the tea planter was to be allowed on expiry of the lease, a re-settlement of the entire land covered

(1) Letter to Deputy Commissioner, No.1603, dated the 18th June 1879. In this letter the Chief Commissioner also sanctioned, except in the case of land taken up for tea, a practice then in force in Sylhet, of settling lands on "contract *jama*," that is to say, when persons would not come forward and accept settlement of lands at acreage rates, the Deputy Commissioner was allowed to contract for a lump sum to be paid annually on the whole area leased. This practice is no longer in force, not being recognised by the Settlement Rules of the province.

(2) *Pari*, page cxi.

by it, whatever might be the proportion of the waste to cultivation. He was, however, required to pay revenue on all land under cultivation at the time of re-settlement, and also for waste to the extent of one-fifth of the cultivation, at rates paid by cultivators for similar lands in the immediate neighbourhood ; and for the excess waste he was required to pay at the progressive rates laid down in the Waste Land Rules of 1876. Leases granted on these terms were referred to as having been granted under the modified *Ilam* Rules of 1878 ; and were fixed to fall in at various dates from 1st April 1898 to 1st April 1903.

It follows from what has been stated above that Maulavi Hamid Bakht's settlement of so-called *Ilam* land was really a re-settlement of lands either previously settled, the settlement of which had expired, or a new settlement of lands which were found never to have been settled with any one and for which an applicant for settlement was forthcoming ; the settlement was not confined to *Ilam* lands as originally proclaimed. When proceedings began, the Settlement Law of Sylhet was contained in the unrepealed portions of Bengal Regulation VII of 1822 and connected Regulations. Five different sets of rules were issued during the course of proceedings which lasted from 1871 to 1880, and the Settlement Rules of the Boards of Revenue now long obsolete, were also in force so far as they did not conflict with any of the local rules. As already stated, the total area estimated to come within the operation of the settlement was 667,048 acres, but the total area actually measured when the final settlement report was submitted in 1881, did not exceed 344,166 acres, and of this only 144,185 acres had actually been re-settled at the time the Deputy Commissioner submitted his final settlement report in August 1881, (†) the rest being left unsettled for various reasons, *e. g.*, no person could be found willing to take settlement or the land was reserved for forest purposes, or for common lands or held *khas* for special reasons. The measurements were tested by the Settlement Officer, or, in the case of areas under 100 acres, by the *kanungo*. It was originally contemplated to measure up all *Ilam* lands in the district that were to be brought under the operation of the *Ilam* Settlement Rules of 1870 and 1876. It was, however, afterwards decided to be a useless expense to measure up vast areas of dense jungle and the Deputy Commissioner was authorised by the Chief Commissioner in 1879 to dispense with measurement in such cases. Rates were fixed

(†) In submitting this report to the Government of India, the Chief Commissioner stated that 29,317 acres had been settled since receipt of the report.

at the same time as the measurements were tested and the classification made by the *amins* was verified. The classification adopted was very elaborate as shown below :—

I.—Cultivated lands

1. *Bhit*, homestead.
2. *Barondi*, a piece of land adjoining *bhit* grown with bamboos, etc.
3. *Do-fasal*, land yielding two crops in the year.
4. *Ek-fasal*, land yielding one crop in the year.
5. *Chara*, land used for paddy nurseries.
6. *Baraj*, land growing *betel* palm, or *pan* gardens.
7. Sugarcane.
8. Orchard, or garden.
9. *Aman*, low land yielding *aman dhan*.
10. *Murali*, land yielding *murali dhan*.
11. *Bawu*, low land where mustard, linseed, etc., are grown.
12. *Batia*, land which does not yield a good harvest of *ek-fasal* or *do-fasal*.
13. Tea.
14. *San* or thatching-grass.

II.—Uncultivated lands

1. Deserted homestead.
2. Culturable fallow.
3. Waste jungle.
4. Fallow.
5. *Haors*.
6. *Jil*, or marshy lands.
7. *Bil*.
8. Tank.
9. Rivers.
10. *Gopat*.

The result of the measurements of cultivated lands was an increase of 19,608 acres in the cultivated area, including land taken up for tea, as compared with the area ascertained in 1864, the total area settled being made up of 32,266 acres of cultivation and 310,987 acres of waste.

The general standard laid down in the *Ilam* Settlement Rules for the assessment of rates on cultivated land was that they should be “moderate rates with reference to the rates paid by cultivators for similar land in the neighbourhood.” It was also a peculiarity of the assessment of lands taken up for ordinary cultivation that the rates on each estate were fixed on grounds peculiar to itself regard being had to (1) fertility of soil, (2) comparison with rates paid for similar land in the immediate neighbourhood, (3) liability of crops to damage by wild animals (4) liability of land to inundations. The maximum rates actually fixed by the Settlement Officer for *do-fasal* lands and sugarcane was Rs. 2-8-0 and

Rs.2-12-0 per *bigha* respectively. The average rate of assessment in former settlements had been 11 annas 3 pies per acre for cultivated, and 1 anna 3 pies per acre for uncultivated land. The total average obtained of land settled under the *Ilam* Rules of 1870 and 1875 was nearly Re. 1-12-0 per acre for cultivated and 2 annas 3 pies per acre for uncultivated land.

Lands under tea found in estates settled under the ordinary *Ilam* Rules were assessed at Rs.3 an acre, and this rate was confirmed by the Chief Commissioner. The same rate was at first applied to settlements made under the modified *Ilam* Rules of 1878, but, on a protest raised by the planters, the Chief Commissioner ordered a reduction to Re. 1-8-0 per acre.⁽¹⁾

The assessment of marshes, fisheries and uncultivated land was generally made on contract or lump *jama* ⁽²⁾. Land unfit for cultivation, e.g., tanks, *gopats* or cowpaths, roads, *mukams* or shrines, burial grounds, and *khals* were also assessed where it was found that they had been assessed at previous settlements.

The result of the new *Ilam* settlement was to increase immediately the revenue demand of the estates settled from Rs. 17,205 to Rs. 49,553, the increase in revenue being attributable to (1) increase in ordinary cultivation, (2) increase in the rates, (3) large areas having been taken up by tea planters. The eventual increase anticipated when the time came for assessing under the *Jangalburi* and Waste Land Rules at the full rates allowed under those rules was Rs. 1,01, 620.

The settlement was generally made with the former settlement-holders. In the case of the larger *Ilam* estates the settlement-holders were, as a rule, middlemen who were recognised as having a right to re-settlement, but nearly one-fourth of the settlements concluded was made with the actual cultivators. In the case of a middleman refusing settlement every effort appears to have been made to settle with the actual cultivator.

No record of rights was made at the settlement; there is therefore nothing to show what tenants under the middlemen who 'accepted' settlement had rights of occupancy.

In reporting the settlement to the Government of India the Chief Commissioner (Sir Charles Elliott) pointed out that it laid no claim to "scientific precision or logical procedure" and that, in the matter of fixing the rates, considerable confidence had been placed in the judgment

(1) Letter to Deputy Commissioner, No. 1087, dated the 2nd May 1879.

(2) *Ante*, foot-note to page xcv,

of the Deputy Collector, Maulavi Hamid Bakht Mazumdar, who was himself a *zamindar* of the district, and well acquainted with the value of the land and the rates usually paid. Sir Charles Elliott considered the multiplication of classes of soil which had been adopted unnecessary, and pointed out that no record had been kept of the rates found actually to prevail in permanently-settled holdings adjoining the *Ilam* estates; there were, therefore, no data for the rates proposed, except the Maulavi's assertion that they fulfilled the requirements of the rule that the assessment was to be made "at moderate rates with reference to the rents paid by cultivators for similar lands in the neighbourhood." Nevertheless, the Chief Commissioner did not think it necessarily followed that the result of the unscientific processes of the Maulavi should be condemned, and he was inclined to think that the assessment proposed was probably a fair one. He, therefore, recommended it for the sanction of the Government of India, referring to the fact that the settlement had not been finally closed. Sir Charles Elliott asked the Government of India to sanction it as far as it had gone, and to authorise him to sanction such subsequent settlement of waste and undisposed of *Ilam* land as might from time to time be made. The Government of India, in reply, sanctioned the assessment and Sir Charles Elliott's proposals, merely remarking that they were glad to avail themselves of his opinion that, on the whole, the assessment was not unduly severe. The Government of India also observed that the deduction of 15 per cent. from the assessed rental prevented the assessment from being oppressive, while the fact that the settlement-holders were allowed to keep $2\frac{1}{2}$ acres of uncultivated area to each acre of cultivated land allowed for and encouraged considerable expansion of cultivation during the currency of the settlement.

Among the *Ilam* lands brought under the *Ilam* re-settlement above described were the lands of *pargana* Pratabgarh in the subdivision of Karimganj. The settlement of this *pargana* was reported by the Deputy Commissioner in 1878 to have completely broken down. There were altogether 31 estates assessed at the rates proposed by the Deputy Collector, Maulavi Hamid Bakht Mazumdar, but in some cases the settlement-holder refused to accept the settlement offered; in others, though the settlement was accepted, the settlement-holders refused to pay the revenue, and the estates were sold and bought in by Government. In August 1881, only five of the original *Ilam* estates were reported as still existing. In 1878 the Pratabgarh *pargana* was made a separate *tahsil* and placed in charge of a *Tahsildar* who

The settle-
ment of
Pratabgarh.

also had charge of a large unsettled area of some 200 square miles in the south-east corner of the district. In 1881-82 a *rai-yatwari* settlement was made of the *tahsil* for five years, including the *Ilam* estates of which the settlement-holders had refused settlement, or which had been sold up for arrears. At this settlement, the *Tahsildar*, with the aid of *amins*, prepared some not very reliable cadastral maps of each cultivator's holding on the scale of 16 inches to the mile, applied Maulavi Hamid Bakht's rates very slightly modified, deducted 25 per cent., and so induced the cultivators to take settlement. Fresh land taken up during the currency of this settlement was assessed at progressive rates unless taken up without permission, when it was assessed at 8 annas a *bigha*. This settlement was afterwards extended from year to year up to the 31st March 1893.

In 1890 it was decided that a five-year settlement of *pargana* Pratabgarh should be made, based on a professional cadastral survey, similar to that which was then being carried out in Assam Proper. The *Tahsildar*, as Assistant Settlement Officer appointed under section 133(1) of the Land and Revenue Regulation, was placed in direct charge of the work of preparing the *dag chithas* and *jama-bandis*, the classification of soils, the application of prescribed rates, etc., under the control of the Director of Land Records. The *Tahsildar* was subsequently replaced by a Sub-Deputy Collector. This settlement was the first settlement made in Assam on the basis of a cadastral survey of each settlement-holder's holding. The classification made was simpler than that of Maulavi Hamid Bakht, but more complicated than those adopted later. The rates charged varied from Re. 1-2 a *bigha* for the best homestead and *do-fasal* rice land, to three pies for mosques and graveyards, and four pies for fallow ; tea however paid Re. 1-4 a *bigha*. The survey covered an area of 118.44 square miles in *parganas* Pratabgarh and Egarasati-Paldahar, including 54 square miles of waste land grants and 37 square miles of waste. A great deal of hitherto unmeasured cultivation was discovered in the course of the survey, and this, and the application of higher rates, led to an increase in revenue from Rs. 22,004, to Rs. 37,277, or by 69 per cent. The settlement was for 5 years only from 1st April 1893 and expired on 31st March 1893.

*Ilam settle-
ment, 1897-
1903.*

The settlements of *Ilam* lands fell in from 1893 to 1896, and re-settlement operations were delayed by discussions regarding a general survey and record-of-rights for the district. In 1897 a notification was issued declaring settlement operations to have begun from November 1896 in the

Karimganj, Habiganj and South Sylhet subdivisions, including the hill tracts mapped in the frontier circuit maps. The operations were subsequently extended to the other two subdivisions, and to Pratabgarh. A traverse survey was first ordered of all tea grants in the hilly tracts in the south of the district, and of certain large blocks of *Ilam*, modified *Ilam*, and *khas* estates. The area brought under professional traverse was extended year by year, to cover, first, larger blocks lying in the other subdivisions, then all blocks exceeding 50 *bighas* in area. Smaller blocks were surveyed by the *amins* under the Settlement Officer, without professional traverse. Babu Girish Chandra Das, Extra Assistant Commissioner, was the Settlement Officer. The method adopted for the classification of land settled for ordinary cultivation was based on experience gained in previous years in Cachar and Jaintia. All villages were assigned to one of four circles according to general level, *i.e.*, Circle I comprised better villages in the high tract, Circle II inferior villages in the high tract, Circle III superior villages in the low tract, and Circle IV inferior villages in the low tract. Within the villages the land was classified into two classes of homestead, three classes of rice land, two classes of other crop land, and two classes of waste. The following rates in annas per *bigha* were those finally sanctioned for all estates excluding Pratabgarh :—

Description of land	Homestead		Rice lands			Other crops		Waste	
Classes	I	II	I	II	III	I	II	I	II
1	2	3	4	5	6	7	8	9	10
Circle No. I ..	14	12	13	11	6	9	8	2	2
Circle No. II ..	10	8	11	9	5	6	5	1	1
Circle No. III ..	10	7	9	6	4	5	4	1	1
Circle No. IV ..	7	5	6	4	3	4	3	1	$\frac{1}{2}$

Slightly higher rates were fixed for *parganas* Pratabgarh and Egarasati-Paldahar where existing rates were already higher. Lands held for special cultivation were subdivided only into cultivated and waste. The cultivated land in *Ilam* estates paid 10 annas a *bigha*, and waste paid 2 annas. In modified *Ilam* estates, cultivated land paid 10 annas a *bigha* and waste paid 5 annas. In Pratabgarh an all-round rate of 8 annas a *bigha* was charged. The term

of settlement in all cases was 20 years from 1st April 1902. The number of old estates was increased by partitions from 3,624 to 7,713, while 1,892 estates were formed from newly-settled land. The number of "villages" dealt with was 1,174 in *Ilam* areas, and 80 in Pratabgarh. The financial result of the re-settlement was an increase of revenue from Rs. 68,222 to Rs. 94,963 or by 39 per cent. in *Ilam* areas, and a decrease from Rs. 49,563 to Rs. 40,080 or by 19 per cent. in Pratabgarh; on the whole, an increase from Rs. 1,17,785 to Rs. 1,35,043 or by 15 per cent. During the proceedings a record was made of tenants and their rents ⁽¹⁾. At the close of the operations a small staff of supervisor-*kanungos* and *patwaris* was appointed in each subdivision to carry on land records work.

Nankar
settlement,
1908-1914.

The *Nankar Patwarigiri* estates of Sylhet were lands originally assigned to the support of the *pargana patwaris*. The duties of *patwaris* fell into abeyance, and their posts were abolished about 1838, and their lands brought under assessment. The estates consist of petty parcels of land scattered all over the district; they were re-assessed from time to time for short terms until 1878-79 when a longer term settlement was made during the general settlement operations of Maulavi Hamid Bakht Mazumdar. Including other minor kinds of temporarily-settled estates there were no less than 2,450 estates for each of which a *chitha*, map, field book and *kabuliyat* were prepared; but the total area is only about 30 square miles. The term of settlement differed in different estates, from 14 to 28 years. Some settlements fell in time to be taken up with the *Ilam* settlement of 1897-1903 but a large number fell in later, and it was intended that these should be taken up, surveyed and assessed as they fell in by the ordinary land records staff of the district. The scattered nature of the estates and their number however, rendered this a task of too great magnitude and ultimately a special Settlement Officer (Babu Tarini Charan Nandi, Extra Assistant Commissioner) and staff were appointed in 1912. Lands in 1,157 villages were demarcated, traversed, surveyed and classed. Assessment was done by assigning each village to one or other of the four circles of the *Ilam* settlement and classifying the land within each village according to the *Ilam* classification, and then applying the rates approved for the *Ilam* re-settlement of 1897-03. The result was an enhancement on previously settled lands from Rs. 15,215 to Rs. 20,501 or by 35 per cent. The settlement was made to expire in all cases in 1922.

(1) For details of the settlement see the "Final Report on the land revenue settlement of *Ilam*, Pratabgarh *raiyatwari*, and other temporarily-settled estates in Sylhet" by Babu Girish Chandra Das, 1908.

Dassana
experimen-
tal survey,
1914-17.

The stage was thus set for the re-settlement of all temporarily-settled lands in Sylhet Proper in 1922, but before that was undertaken there were further discussions regarding the advisability and possibility of a general survey and record-of-rights in the whole district, which would lead to a final settlement of many disputes. An experimental survey and record-of-rights of three *parganas* (Renga, Baraya and Dakhinkach) was ordered and was carried out in 1914-17 by Mr. C. Gimson, I.C.S. ⁽¹⁾ under the provision of the Assam Land and Revenue Regulation and of certain sections of the Bengal Tenancy Act specially extended to the area. The block covered 88·9 square miles. The conclusions reached by the Settlement Officer regarding the relationship to one another of the *thak* and earlier surveys agree with what has been stated above, but grave difficulties were experienced in effecting an agreement between the boundaries of *Ilam* estate (and other temporarily-settled estates) on the ground and as recorded in the *Ilam* surveys. Mr. Gimson accordingly recommended strongly that the next settlement of *Ilam* lands should be delayed to be taken up in conjunction with a general survey and record-of-rights of the Sylhet district, if there were any chance of the latter operation being effected within 10 years. It has already been mentioned ⁽²⁾ that proposals for carrying out a general survey and record-of-rights came to nothing in 1921; and the re-settlement of *Ilam* and other temporarily-settled estates was finally begun in 1922.

Ilam settle-
ment, 1922.
1927.

The settlement of 1922-27 was carried out by Maulavi Abdur Rashid, Extra Assistant Commissioner and Settlement Officer. Little new survey was done; in general the maps of villages were revised and brought up to date on the lines adopted for the Assam Valley, Cachar and Jaintia re-settlements, but in some villages with doubtful or incorrect boundaries a fresh theodolite traverse was made and internal details were re-surveyed. For assessment purposes lands held for special cultivation and lands which were used as fisheries and town lands were dealt with separately. Land held for ordinary cultivation was dealt with in six groups,—Pratabgarh, Karimganj, South Sylhet, Habiganj, North Sylhet and Sunamganj. The classification of land adopted was into nine classes as follows:—

Bhalabari or good homestead.

Bari or bare homestead.

Sailura or land growing transplanted winter paddy.

(1) Report on *Dassana* Experimental Settlement, 1914-17, by Mr. C. Gimson, I.C.S. (1918).

(2) *Ante*, page xviii.

Asraura or higher level land growing broadcast winter paddy.

Amonura or lower level land growing broadcast winter paddy.

Chara or miscellaneous crop land.

Boroura or land growing spring paddy.

Bousthura or land growing cold weather crops such as linseed and mustard ; the cultivation is usually fluctuating.

Patit or waste.

In all 303,966 *bighas* of settled land were classed. The *bigha* rates assessed varied from one anna to one rupee six annas, but the average incidence owing to the high proportion of settled waste was only 6.55 annas per *bigha*. The revenue was enhanced from Rs.1,54,739 to Rs.2,04,736 or by 32.31 per cent. ; but in estates where enhancements were high the ultimate revenue was to be reached by easy stages. Lands held for special cultivation were assessed at an all-round rate of 9 annas a *bigha* for 15 years and 10 annas a *bigha* for the next fifteen years. The area of such land was found to be 262,672 *bighas*, and it previously paid Rs.1,11,003 ; the new revenue assessed was Rs.1,46,508 for the first fifteen years, and Rs.1,62,787 for the final 15 years of the settlement period. The separate treatment of fisheries arises from the fact that large areas of flooded land in Sylhet were settled with land-holders at waste land rates ; with the improvement of communications and development of a big trade in fish, these *bils* have become profitable out of all proportion to their assessable value as land. It was consequently decided to abandon the area basis of assessment of such *bils* and assess them at a proportion of their net assets as determined by the rates at which the professional fishermen bought the right to fish in them. The area so treated was 15,652 *bighas* and the revenue assessed was Rs. 12,336. The final result of the proceedings therefore was an enhancement of revenue from Rs.2,65,742 to Rs.3,79,859 or by Rs.1,14,117 ; though this final demand will not be reached for some years. The settlement took effect from 1st April 1926 in the Pratabgarh, Karimganj and North Sylhet groups and from 1st April 1927 in the other three groups ; the term was thirty years in mature and fifteen years in immature villages ; a mature village being one in which the cultivated area reached 75 per cent. of the total area settled or available for settlement in a village. All tea land was settled for 30 years and fisheries for 15 years.

The town lands of Sylhet were re-settled at the same time. Most of the land in the towns is either permanently settled or revenue-free, and assessable land occurs mainly in alluvial accretions and in land acquired for public purposes and afterwards made available for settlement again. The lands were settled at a rate proportionate to the annual value of each block as determined by enquiry.

Lands in Sylhet have been taken up for tea cultivation under various rules, but all the lands taken up under the *Jangalhuri* Rules of 1864 and the modified *Ilam* Rules have now been re-settled under the ordinary *khiraj* lease. The present position as regards tea garden lands is shown in the following table which includes the small areas in the Jaintia Parganas :—

Waste land grants, and tea cultivation.

	1928-29		
	Number of estates	Area (acres)	Revenue
1	2	3	4
			Rs.
Fully assessed <i>khiraj</i> area	393	86,919	1,42,500
Redeemed lease, Rules of 1854	1	1,878	..
Under 30 years lease Rules	135	1,14,462	1,26,852
Total land held for special cultivation ..	529	2,03,259	2,69,352

The total settled area of the district is approximately 30,18,157 acres, and the revenue Rs. 10,84,660.

The land revenue of Sylhet excluding Jaintia is paid into six *tahsils*, one at Patharkandi for Pratabgarh, and one each at subdivisional headquarters. For the rules regulating the working of these *tahsils* the Sylhet *Tahsil* Handbook may be consulted. At Patharkandi the *Tahsildar* is a Sub-Deputy Collector in charge of the land records work of his area and has a staff of *kanungos* and *patwaris* to assist him. At other *tahsils* the *Tahsildar* has no functions beyond those of collection of land revenue; land records are worked by a staff of *kanungos* and *patwaris* under a special *Ilam* Sub-Deputy Collector.

Tahsils.

Miscellaneous land revenue amounted to Rs. 6,24,328 in 1944-45 as against Rs. 2,42,389 in 1928-29, Rs. 63,301 in 1895-96 and Rs. 1,19,232 in 1915-16. The greater portion of this sum came from Local Rates (Rs. 3,64,916) and

Miscellaneous land revenue.

the sale of fisheries which yielded Rs. 1,94,499.* Rupees 10,318 was paid as royalty on mineral oil in 1928-29. Oil exists in the hills on the east of the district, and the Burma Oil Company, Limited, holds a prospecting license in the Patharia hills. No mining lease has however, been issued.

SECTION D—CACHAR (EXCLUDING NORTH CACHAR)

Early history.

The district of Cachar (excluding the North Cachar Hills) was annexed to British territory by proclamation on the 14th August 1832, after the assassination in 1830 of Govind Chandra, the last legitimate Raja, who died without issue. The district was then placed under the administration of a Superintendent controlled by the Agent of the Governor General for Assam, *i. e.*, the Commissioner of Assam. In 1833 the district was transferred to the Commissionership of Dacca, and the Superintendent was made a Magistrate and Collector, although still retaining the title of Superintendent. By Act V of 1835 Cachar was, like Assam Proper, placed under the control of the Board of Revenue, Lower Bengal, in revenue matters. In 1853 Mr. Mill, a Judge of the *Sadr* Court at Calcutta, recommended in his report on Cachar that the district might, with much benefit to the people, be subject to the same laws as those by which Assam Proper was governed. A similar report was made in 1859 by Mr. Allen of the Board of Revenue, who pointed out, that although Cachar was what was then called a "non-regulation" district the District Officer administered the spirit of the enactments in force in Bengal; and this system of administration continued in force until the passing of the Assam Land and Revenue Regulation in 1886.

System of administration under Cachari rule.

In the time of the native rulers of Cachar all rights in the soil vested in the Raja alone, and, although lands were alienated by the occupants or inherited by their heirs, these rights were exercised simply on sufferance, and were at any time liable to be overridden by the superior rights of the sovereign. A curious feature in the early revenue conditions of this district was the way in which numbers of Bengali settlers combined to hold land from the Raja. These associations, which were called *khels*, were formed purely on commercial principle for the purpose of taking up the land, and never extended to community of profits or of capital. Reciprocal obligations were, however, recognised, so far as regards the discharge of the conditions on which they held the land, *viz.*, the payment of revenue to the Raja and the rendering of certain customary services, including the supply of labour for the Raja's works and of

* Figures for 1944-45 were obtained from the Land Revenue Report for 1944-45.

food and other necessities during his journeys. For the discharge of these obligations all the members of the *khel* were jointly and severally responsible. This practice of taking up and holding land jointly on what is locally known as the *mirasdari* tenure was common in the district until the settlement of 1900.

When Cachar was annexed in 1830 Government stepped into the position of the Raja as absolute owner of the soil. The old rates of assessment were then continued until 1838-39, when a five years' settlement was made with the actual cultivators pending a scientific survey of the district.

Five years' settlement in 1838-39.

The district having been professionally surveyed in 1841-42 by Lieutenant Thuillier, a settlement was made for 15 years on the basis of the survey, commencing from the year 1843-44. At this settlement, a uniform rate of Rs.3 per *hal* or *kulba* (about 5 acres)⁽¹⁾ was adopted for all cleared land, including homestead, except in some remote tracts, where the rate was fixed at Rs.2 per *hal*. The total settled area at this time was 20,325 *hals*, or 97,560 acres with a revenue of Rs.58,517. Waste lands were leased at progressive rates, commencing with a revenue-free term of five years, followed by an assessment of Re.1-8-0 per *hal* for the next five years, and of Rs.3 per *hal* for the rest of the settlement.

Settlement for 15 years in 1843-44.

Following this a twenty years' settlement was made in 1859 at which all cultivated lands were divided into two classes—the first consisting of level lands easily irrigable, and the second of undulating land, the irrigation of which was a matter of greater difficulty. Each of these two classes was again divided into three sub-classes according to advantages of situation and other similar circumstances, and the assessment was fixed at rates varying from Rs.2 to Rs.3-8-0 per *hal* for first class lands and from Re.1-8-0 to Rs.3 for second-class lands. This settlement was based on the survey of 1841-42, which was brought up to date by local *amins*. The area assessed was 132,077 acres and the revenue Rs.92,712. Waste land producing thatching-grass and reeds was settled at the full rates charged for cultivated land in the neighbourhood, but waste that required much clearing was leased at progressive rates commencing with a revenue-free term of three years and closing with a term in which the lands were assessed at full rates.

Captain Stewarts' settlement for 20 years in 1859.

(¹) The old measures of area current in Cachar are the *hal*=4·817 acres, and *kiyar*=one-twelfth of a *hal*=17,485 square feet. From the settlement of 1898 the Bengal *bigha* has been in official use.

Major Boyd's
settlement
for 15 years
in 1879-1883.

On the expiry of this settlement a fresh survey⁽¹⁾ was made, and a settlement effected for fifteen years, up to 31st March 1898. For the purpose of this settlement the three fiscal divisions, known as the Katigora *tahsil*, the Hailakandi *tahsil*, and the Sadr *tahsil* were dealt with separately. In each *tahsil* the soil was divided into four classes, viz., (1) homestead, (2) cultivation, (3) tea, and (4) waste, and each *tahsil* was divided into four homogeneous net profit tracts called circles, as in the adjoining Jaintia Parganas, these tracts or circles bearing differential rates of assessment for each class of land. The rates, therefore, assessed on a given class of land (homestead, cultivation, etc.), in the circles of one *tahsil*, did not necessarily correspond with those assessed on the same class of land in the corresponding circles (first, second, third, or fourth) of another *tahsil*. The constitution of the circles was based on a consideration of the following circumstances:—

- (1) the productiveness of the soil ;
- (2) the facility or otherwise of communication ;
- (3) the liability to inundation ;
- (4) the exposure to the ravages of wild animals.
- (5) the proximity to dense forest.

The rates fixed at this settlement varied from Rs.4-12-0 to Rs.8-4-0 per *hal* for homestead land, from Rs.3-12-0 to Rs.7-2-0 for cultivation other than tea and from Rs.6 to Rs.7-2-0 for tea, with a uniform rate throughout of Re.1 per *hal* for waste. The following statement shows the rate per *bigha* in more detail for ordinary cultivation and waste:—

Class of village

Description of land	First	Second	Third	Fourth
1	2	3	4	5
	a. p.	a. p.	a. p.	a. p.
Homestead or garden	9 0	8 3	8 3	5 3
Cultivation	7 10	6 7	5 6	4 1
Waste	1 1	1 1	1 1	1 1

At this settlement the total area settled was 253,728 acres, of which 149,449 acres were cultivated, and 104,279 acres were waste ; the unsettled area was then reported to be 6,791 acres. The revenue assessed was Rs.2,21,589. But by 1884 an area of 371,202 acres in addition was held under the *Jangalburi* lease described below.

(1) Known in the district as the *khasra* survey. There had been two surveys in the course of the previous settlement but neither was made use of for assessment purposes. A *thakbast* survey was effected in 1861, and was followed by the revenue survey in 1864-65. The latter showed the boundaries of grants and *mauzas*, and also of cultivation and waste, but not of individual holdings.

Settlement
of 1900.

The next settlement ⁽¹⁾, which was carried out by Rai Bahadur Sarat Chandra Banerji, was preceded by a professional survey of the whole district by a Survey of India party. Complete re-survey was necessitated by the fact that the previous survey had excluded tea garden grants and all *Jangalburi* leases. All villages were now broken up into blocks of convenient size, and all boundaries were permanently demarcated with stones. After survey the settlement party took up record writing and assessment. The method of assessment adopted represents the first effort made in Assam to discriminate between different classes of the same kind of land within the village. The land was primarily divided into homestead, rice land, other crop land, and waste. Rice land was divided into four classes and the class of the majority of the rice land determined the class of the village. Normally the rest of the land followed the class of the village. All tea land was assessed at 11 annas a *bigha*. The rates finally adopted were as follows :—

Annas per bigha.

	1st class	2nd class	3rd class	4th class
1	2	3	4	5
Homestead	13	11	8	6
Rice	11	9	7	5
Other cultivation	8	7	5	4
Waste	2	2	1	1

There was a special rice land rate of four annas a *bigha* in certain flooded villages. For waste land there was a proviso that it should not pay less than it was paying before ; a proviso which was important in the case of *Jangalburi* estates, where an all-round rate of 8 or 4 annas a *bigha* was in force. The old corporations of land-holders (*rajes* or *khels*) which had held land in large blocks from the time of the Cachari kings, were broken up in accordance with the facts of actual possession, so that the number of estates was increased from 11,292 to 61,284. The total area re-settled was 375,464 acres, and the revenue was increased from Rs.3,05,624 to Rs.4,51,568 or by 46 per cent. The actual increase in rates was about 30 per cent. ; the balance of enhancement was due to the re-classification of formerly waste land as cultivated. The settlement was for 15 years from 1st April 1900.

(1) For details see the "Final Report on the re-settlement of the Cachar district for the years 1894-99" by Rai Bahadur Sarat Chandra Banerji (1901).

The *Jangal-*
huri leases of
1864, 1875,
and 1882.

The practice of letting out waste lands at progressive rates with a revenue-free term had obtained in Cachar ever since Government acquired possession of the district. In the year 1864, however, the Government of Bengal issued fresh orders, laying down the principles on which such leases were to be given in future. In accordance with these orders what are generally known as the *Jangalhuri* or waste land reclamation leases of 1864 were sanctioned. Land was taken up under these leases for special as well as ordinary cultivation. Their main provisions were as follows :—

(1) The leases were to be thirty years.

(2) The revenue was to be assessed thus :—

For the first 3 years	..	..	revenue-free.
„ next 5 „	..	..	at 3 annas per acre.
„ „ 5 „	..	..	„ 6 ditto..
„ „ 5 „	..	..	„ 12 ditto.
„ „ 12 „	..	..	„ Re.1-8-0 per acre.

(3) The lessee was to have a right of re-settlement at the expiry of the lease on his agreeing to accept the settlement offered to him.

(4) The re-settlement on expiry of the lease was to be at a “moderate *jama*,” the lessee being assured that the assessment would never exceed one-half the gross rental, calculated either on the actual assets or on a fair estimate of what the estate may be worth to let.

(5) The lessee was only to be entitled to re-settlement of the entire land covered by his lease if he had cleared and cultivated three-quarters of it ; failing this, only the cleared and cultivated land would be re-settled with him.

(6) No promise was to be given that a permanent settlement would be granted on expiry of the lease.

The above leases were subsequently (in 1873) cancelled by the Bengal Government as being unduly favourable.

In 1875 the Government of India, on the suggestion of the Chief Commissioner, modified the reclamation leases of 1864. The alterations made were :—

(1) The term of lease was reduced to 20 years, after which the lands covered by the lease were to be settled at the “current district rates”.

(2) The progressive rates were fixed thus :—

For the first 2 years	..	..	revenue-free.
„ next 4 „	..	..	at 3 annas per acre,
„ „ 4 „	..	..	„ 6 ditto.
„ „ 10 „	..	..	„ 12 ditto.

- (3) No clearance conditions were prescribed.
- (4) The promise made by the Government of Bengal that the next re-settlement should be at rates not exceeding one-half the gross rental, etc., was withdrawn.

These leases also applied to lands taken up for both special and ordinary cultivation.

In 1876 the new Thirty Years Waste Land Lease Rules were issued, which were intended originally for the Assam Valley districts only. The Chief Commissioner drew the attention of the Deputy Commissioner of Cachar to these rules⁽¹⁾, observing that the new form of lease which they prescribed might be applied in that district as an alternative to the lease prescribed in the Reclamation Rules of 1875. In the same year the Government of India drew the attention of the Chief Commissioner to the inconvenience of having two sets of leases applying to the same class of transactions in force in the same province, and, therefore, directed the abrogation of the Reclamation Rules of 1875 and the extension of the Waste Land Rules of 1876 to the whole province⁽²⁾. The Rules of 1876, however, applied only to special cultivation and it was finally decided in 1882⁽³⁾ that leases for ordinary cultivation should be in a form somewhat different from that laid down in the Rules of 1876, the conditions of the lease being also less favourable to the lessee. The main conditions of this lease were as follows

- (1) The term of the lease was 20 years.
- (2) For two years the land was to be revenue-free.
For four years the assessment was to be 3 annas
an acre ;
„ four „ „ 6 annas
an acre ;
„ ten „ „ 12 annas
an acre

and for the rest of the term the land was to be assessed at the full settlement rates prevailing in the neighbourhood for similar land.

- (3) The lease conferred on the lessee “the rights and liabilities of a *mirasdar* in the district of Cachar, as defined by law or custom”⁽⁴⁾.

⁽¹⁾ Circular No. 24, dated the 13th April 1876.

⁽²⁾ Letter No. 691, dated the 10th September 1876.

⁽³⁾ Letter No. 2063R., dated the 5th December 1882, to the Deputy Commissioner, Cachar.

⁽⁴⁾ The Assam Land and Revenue Regulation, 1886, had not then come into force.

Rules were at the same time prescribed laying down the procedure to be observed in entertaining and granting applications for waste land. These rules applied equally to lands taken up for special and ordinary cultivation. The result was that tea planters infinitely preferred them to the Waste Land Rules of 1876 and only 15 leases covering 4,904 acres, are in existence in Cachar under the 30 years Lease Rules.

The *Jangalburi* leases began to fall in before the general settlement was effected in 1900. Those that fell in were extended from year to year till 1900, and from that year the lands were re-settled with the rest of the district. The only distinction made was that waste land in expired *Jangalburi mahals* continued to pay the all-round waste rate previously paid—four annas or eight annas a *bigha*. After 1900 *Jangalburi mahals* continued to fall in until 1912; as each fell in, it was re-settled at the rate approved in 1900 for the village in which it lay, all settlements were made to expire in the year 1915 along with the other periodically-settled land of the district.

Settlement of
1913-18.

The next settlement ⁽¹⁾ was made by Mr. W. L. Scott, I.C.S. It was preceded by an economic enquiry which showed the likelihood of a substantial increase of revenue. The methods of the Assam settlements of 1902-12 were followed. The excellent maps of the cadastral survey were brought up to date, the records were also revised, this work being rendered simpler than on previous occasions by the fact that a staff of *kanungos* and *patwaris* had been appointed for maintenance after 1900. The land classification adopted was simple, there being six classes only, namely:—

Bari or good homestead.

Bhit or poor homestead (also new homestead).

Sailura or land growing transplanted winter rice.

Asraura or land growing broadcast winter rice.

Chara or land growing miscellaneous crops other than rice.

Patit or waste.

There were six assessment groups and a special rate report was submitted on land held under periodic lease for special cultivation. The area re-assessed was 1,010,854 *bighas* held for ordinary cultivation and 366,185 *bighas* held for special cultivation. The revenue on land held for ordinary cultivation was enhanced from Rs.4,37,238 to

(1) See the "Final Report on the Re-settlement of Cachar 1913-18" by Mr. W. L. Scott, I. C. S. (1918).

Rs.5,84,488 and the incidence per settled *bigha* from 6.45 annas to 8.65 annas or by 34.11 per cent. Tea garden lands were assessed on a dual system. A fixed rate of 15 annas per *bigha* was taken for land actually growing tea, and a rate of three annas per *bigha* for waste land in tea gardens. Land which was classed otherwise than as "under tea" or "waste" was assessed like land under ordinary cultivation in the villages around. The result of the assessment of tea garden lands was an enhancement in revenue from Rs.1,19,612 to Rs.1,51,149 and in the average incidence per *bigha* from 5.50 annas to 6.76 annas or by 22.91 per cent. Taking ordinary cultivation and tea gardens together the enhancement of revenue was from Rs.5,33,171 to Rs.6,99,964 and of average *bigha* rate from 6.20 to 8.17 annas, or by 31.77 per cent. The settlement was made for 20 years from 1st April 1918 ; land taken up subsequently to the settlement was to be liable to re-classification and re-assessment in the 11th year of the period. The revision was carried out in 1928-29 and resulted in a small decrease in demand.

The following table shows how the settled area of Cachar district was held in 1928-29. The figures include those for the North Cachar Hills but the latter are so small as to be negligible in practice.

	Number of (estates)	Area acres	Revenue Rs.
I.—Temporarily-settled at full rates (including special cultivation, town lands, and special settlements).	87,731	470,211	7,33,334
II.—Revenue-free other than Fee-simple.	77	711	...
III.—Waste Land Grants :—			
Rules of 1854	22	25,576	7,208
Fee-simple Rules	23	9,107	...
Rules of 1854 (revenue redeemed).	65	130,865	...
30 years Lease Rules ...	15	4,904	5,276
Total ...	87,933	641,374	7,45,818

In the year 1944-45 the total number of estates in the district rose to 90,974 with an area of 645,809 acres and the land revenue amounted to Rs.7,67,437.

The revenue-free estates in Cachar are commonly known as *baksha*. They were originally granted by the Cachari kings to their priests or servants ; when their validity was enquired into in 1859, it was impossible to ascertain whether they were intended to be permanently revenue-

Baksha
estates.

free or not and it was decided to acknowledge that they were revenue-free so long as they remained in the family of the original holder but liable to assessment when transferred otherwise than by inheritance. As a consequence of the working of this rule the number and area of such estates are constantly decreasing ; in 1895-96 there were 142 estates covering 2,381 acres ; in 1915-16, 98 estates covering 1,039 acres, while in 1928-29 there were only 77 estates covering 711 acres.

Miscellaneous land revenue.

The miscellaneous land revenue of Cachar amounted in 1928-29 to Rs.67,037 but of this Rs.30,615 arose in the North Cachar Hills. The most important item of receipts in the plains is the rent of fisheries (Rs.36,730). These are of two classes ; the first class fisheries are important fisheries in main rivers which are sold by auction from year to year or for a short term of years ; the second class fisheries are village fisheries which are let out as village fisheries to representatives of neighbouring villages at an annual rent fixed for the settlement period. A sum of Rs.1,764 represents royalty on mineral oil production. Mineral oil has been proved to occur in various parts of the district. The only field, however, which has produced oil in any quantity so far is the Badarpur field, which is within a fee-simple grant in which mineral rights have been alienated. The production in 1928 was 2,730,576 gallons, working being carried on by the Burma Oil Company, Limited. Various persons have held prospecting licenses over different areas in the district but the stage of production has been reached only in the Masimpur field of the Burma Oil Company, Limited, which produced 25,780 gallons in 1928. No mining leases have yet been taken out.

The miscellaneous land revenue of the district amounted to Rs.1,73,028 in the year 1944-45.

SECTION E—HILL DISTRICTS AND FRONTIER TRACTS

General description.

The hill districts and frontier tracts of the province are :—

- (1) The Garo Hills district ;
- (2) The Khasi and Jaintia Hills district ;
- (3) The Naga Hills district ;
- (4) The North Cachar Hills, being a subdivision of the Cachar district ;
- (5) The Lushai Hills ;
- (6) The Mikir Hills Tract in the districts of Nowgong and Sibsagar ;
- (7) The Lakhimpur Frontier Tract ;
- (8) The Sadiya Frontier Tract ;
- (9) The Balipara Frontier Tract. }

The peculiar feature of the districts above mentioned is that, although included in the province which, under the Scheduled Districts Act of 1874, is a "scheduled district", they have not had the same enactments declared in force in or extended to them under that Act as have been declared or extended in regard to the rest of the province. Under the provisions also of the Frontier Tracts Regulation, II of 1880, which has been extended to each of the districts and tracts above mentioned, certain enactments which were in force *proprio vigore* before the passing of that Regulation, such as the Criminal Procedure Code, the Indian Stamp Act, and other enactments, have been declared to have ceased to be in force, being considered unsuited to the present backward state of the hill and frontier tribes ⁽¹⁾. The Assam Land and Revenue Regulation has not in general been extended to the hill districts; only certain sections and the schedule (repealing previous Regulations and Acts) are in force in the North Cachar Hills, the Garo Hills, the Khasi and Jaintia Hills, the Lushai Hills and the Naga Hills. At present there are generally no enactments or rules in force in the hill districts relating to land-revenue administration, with the exception of the Elephants Preservation Act, 1879, and rules issued thereunder. The revenue administration of the hills is exceedingly simple, consisting only of the annual assessment by the Deputy Commissioner and the collection, through village headman, of a house or hoe-tax, and is conducted by the District Officer under the executive orders and control of the Local Government. The land revenue demand in the hill districts is very small as compared with the demand in the plains districts. The following statement compares the demand in each district for 1928-29, including the North Cachar subdivision:—

	Ordinary land revenue.	Miscellaneous land revenue.	Total.
1	2	3	4
	Rs.	Rs.	
Garo Hills	98,397	1,26,840	...
Khasi and Jaintia Hills ...	22,123	72,444	...
Naga Hills	1,962	98,505	...
North Cachar Hills	4,610	30,615	...
Lushai Hills	1,120	36,472	...
Mikir Hills	46,826	37,039	...
Lakhimpur Frontier Tract	9,553	1,120	...
Sadiya and Balipara Fron- tier Tract.	33,205	25,216	..

(1) *Vide* Manual of Local Rules and Orders (1915) Volume I, for details.

Except for a short time in the North Cachar Hills it has not been considered necessary to require a legal basis for land revenue procedure in the hill districts or to recognise the tribes inhabiting most of them as having any status in the lands occupied by them from year to year, which they cultivate for the most part under the shifting system called "*jhum*" corresponding with the *taungya* cultivation of Burma. Below is given a brief history and account of each of the hill districts.

(1) *The Garo Hills*

Area, population and cultivation.

The Garo Hills district contained in 1941, a population of 223,569 souls, and covers a total area of 3,152 square miles, the density of the population being 71 to the square mile. Out of the total area of the district 103 square miles are reserved forests in 1945. The headquarters of the district are at Tura. The district has no subdivision. The people of the hills are all Garos and adopt the *jhum* system of cultivation. They use neither hoe nor plough, and sow most of their crops in the same field, reaping each crop as it ripens. The Garos trade in jungle products, such as lac, bees-wax, etc.; but the only crop exported in any quantity is cotton. They grow also rice, vegetables, Indian corn, pulses, yam, potato, beans, turmeric, indigo, etc., but almost entirely for their own consumption. In the plains plough cultivation is resorted to by the people inhabiting the plains consisting chiefly of Rabhas, Hajongs, Koches and Rajbangshis and Muslims.

Early history and administration.

It has already been stated, when referring to the Goalpara district, that the Garo Hills were, along with that district, exempted in 1822 from the operation of the General Regulations and subjected to a special system of government, and that in 1867 these hills were attached to the Kuch Bihar Commissionership. In 1869 they were formed into a separate district by Act XXII of that year, which repealed Regulation X of 1822, but still exempted the hills from the operation of the General Regulations. Finally, when Assam was made a separate administration in 1874, the Garo Hills were transferred to Assam, and Act XXII of 1869 was repealed by the Scheduled Districts Act (XIV of 1874), the provisions of which have already been described.

Boundary of the district.

Prior to the year 1869, the *zamindars* of permanently-settled estates in Goalpara adjoining the Garo Hills claimed the right to levy tribute, cesses, and other exactions from the Garos. Act XXII of 1869 empowered the Lieutenant-Governor of Bengal to extinguish these rights on payment of compensation to the *zamindars*. With this object in view

an officer (Mr. Beckett) was appointed in 1873 by the Bengal Government, under section 10 of the Act, to lay down the boundary between the Garo Hills district and permanently-settled Goalpara, and a certain boundary was laid down accordingly. The legality of Beckett's proceedings having been questioned by the *zamindars* who asserted that he had included a portion of their permanently-settled lands in the Garo Hills district, a compromise was effected in 1878 between them and the Chief Commissioner, under which the *zamindars* agreed to accept Beckett's boundary on certain conditions. According to these conditions, the *zamindar* of Ghurla relinquished all his claims on receiving a fixed annuity from Government. The *zamindars* of Mechpara also, on receiving compensation from Government relinquished all claims to tracts on the Garo Hills side of Beckett's boundary, and, in regard to tracts which the Government admitted to be included in the Goalpara district, a distinction was made between villages (called "B" villages) situated in the plains, which it was found on enquiry had all along been managed by the *zamindars* and treated as part of their permanently-settled estates, and villages (called "A" villages) inhabited by Garos. The management and collection of revenue in all "B" villages was left in the hands of the *zamindars* on the understanding that all "rents and profits" would be collected by them only at rates fixed by the Deputy Commissioner, and that they would pay Government 15 per cent. of the gross collections. In "A" villages, the *zamindars* agreed that the management and collections should remain exclusively with the Garo Hills authorities, the *zamindars* receiving 75 per cent. of the total collections and the Government 25 per cent. The agreement with the *zamindar* of Bijni was the same as that made with the Mechpara *zamindars* in regard to "A" villages. In the case of the *zamindars* of Karaibari all claims to tracts situated on the Garo Hills side of the old boundary were relinquished by them on receipts of compensation, and the management of tracts situated on the Goalpara side was made over to Government, the *zamindars* receiving 75 per cent. of the collections and the Government 25 per cent. On the above agreements being entered into, a Regulation was passed (Regulation I of 1878) legalising Beckett's boundary, the result being that all claims of the *zamindars* to exercise any rights over land situated on the Garo Hills side of that boundary other than rights recognised in the agreement referred to, are now extinguished.

On the Mymensingh side of the Garo Hills the boundary was defined by section 4 of Act XXII of 1869 to

be the line laid down by the revenue survey. Proceedings were subsequently taken under section 7 of the Act to extinguish the rights claimed by *zamindars* in respect of lands lying beyond the boundary as thus defined, and there are now no such rights in existence.

Acts prohibited in the hills without a license.

Under the Garo Hills Regulation, I of 1876, the Chief Commissioner was empowered, subject to the control of the Governor-General in Council, to prohibit persons who are not natives of the Garo Hills district from doing certain acts in the district without a license; these acts include, among other things, the cutting of wood, hunting elephants and other animals, and collecting forest produce. Regulation I of 1876 having ceased to operate on the 31st March 1882, this power was continued to the Chief Commissioner by Regulation I of 1882, and the prohibition was notified under section 2 of that Regulation in 1883, the notification at the same time prescribing rules under which licenses to cut and remove minor forest produce, to hunt wild animals, and to collect rubber, can be obtained ⁽¹⁾. The Regulation of 1876 also rendered it unlawful for any British subject or other person, not being a native of the Garo Hills district, to acquire any interest in land or the produce of land within the limits of the district without the sanction of the Chief Commissioner or of such officer as the Chief Commissioner may appoint in that behalf. This prohibition was continued by the Regulation of 1882.

Elephants.

In 1882 the Elephants Preservation Act (VI of 1879) was, under section I of the Act, extended to the Garo Hills district with the exception of the portions of the estates of the *zamindars* of Mechpara, Bijni, and Karaibari, which, as already explained above, were finally transferred to the Garo Hills from the Goalpara district in 1878 when Beckett's boundary was legalised. In 1899 the Act was extended to the whole district excepting the Bijni estates transferred to the Garo Hills ⁽²⁾. Under section 6 of the Elephants Preservation Act the conditions under which licenses for the capture of elephants in the province may be granted were notified ⁽³⁾.

Enactments and rules in force.

In 1884 the Assam Frontier Tracts Regulation (II of 1880) was extended to the Garo Hills ⁽⁴⁾ and the boundaries of the district defined. In the same year, the opera-

(1) Manual of Local Rules and Orders, (1915), Volume 1, pages 620-622.

(2) Ditto ditto page 178

(3) Ditto ditto pages 179-182, as modified by correction slip No. 8.

(4) Manual of Local Rules and Orders (1915), Volume 1, page 604.

tion of certain enactments, which had previously been regarded as in force in the hills, was barred ⁽¹⁾. Under the Scheduled Districts Act (XIV of 1874) certain enactments have been declared to be not in force, and others have been declared in force in, or extended to the Garo Hills or the whole province including the Garo Hills ⁽²⁾, but none of these enactments relate to land revenue matters or administration. The present rules ⁽³⁾ for the administration of the Garo Hills district were notified under section 6 of the Scheduled Districts Act in 1910. These rules, however, refer only to police and civil and criminal justice administration. The land revenue administration of the district is conducted by the Deputy Commissioner under the executive orders of the Local Government.

Ordinary land revenue is realised in the plains portion only of the Garo Hills district, from one permanently-settled estate and 21,576 temporarily-settled holdings.

Land revenue.

For administrative purposes the hills are divided into *mauzas*, of which 5 (*mauzas* V to IX) lie in the plains and are assessed to land revenue. *Mauza* IX was only constituted in 1919 by division of the previous *mauza* VIII into two. Till 1905 all land settled was settled on annual lease; but periodic *pattas*, for ten years, were issued in *mauzas* VI and VII in 1906-08 when a cadastral survey had been made; and *mauza* VIII as it then stood was re-assessed in 1908. The lands were classified into *basti*, *rupit* and *faringati*, and the rates assessed were Re. 1 per *bigha* for *basti*, 8 to 10 annas for *rupit* and 4 to 8 annas for *faringati*. The re-assessment of *mauza* V was for political reasons postponed till 1914 when rates of Re. 1 for *basti*, 10 annas for *rupit*, and 6 annas for *faringati* were assessed. In the cold weather of 1916-17 an enquiry into conditions in the *mauzas* was made by Maulavi Abdur Rashid, Sub-Deputy Collector, and Government ordered that the rates already fixed should not be enhanced, but all the four *mauzas* were traversed by the theodolite and surveyed and periodic *pattās* up to March 1927 for permanently cultivated lands were issued after the survey in all *mauzas*. A difficulty arose in *mauza* No. VIII where in 32 villages, large areas of land were held by a class of middlemen who called themselves *jotedars*, following the terminology employed in the neighbouring district of Rangpur, and who generally sublet the land to the actual cultivators. The origin of these *jotedars* was in the far distant past, and though legally speaking

(1) Manual of Local Rules and Orders (1915), Volume I, pages 617-618.

(2) Ditto ditto ditto 33-55.

(3) Ditto ditto ditto 88-95.

they had no permanent rights in the land, as they had nothing but annual *pattas*, it was decided to recognise and legalise their *de facto* possession. Accordingly a special form of *jotedari patta* was authorised for issue to *jotedars*; at the same time, the *jotedars* were compelled to give their tenants formal leases which secured to the tenants permanent rights in the land and fixed tenants' rents at an amount not more than double that of the *jotedars*' revenue.

From 1927 without further survey or re-classification a new settlement for 10 years was made at the following rates:—

<i>Basti</i>	...	Re. 1
<i>Rupit</i>	...	12 annas (10 annas in some villages of mauza VI).
<i>Faringati</i>	...	8 annas; generally rates of 5 and 10 annas were sanctioned for certain villages.

The result was an enhancement of revenue of 21·5 per cent. amounting to Rs. 17,342. About 30 per cent. of the revenue realised from the plains is due to the *zamindars* under arrangements described above.

Town lands. Special rates have been fixed for the Tura town lands, viz.—

First class trade site, in the bazar	Rs. 10 per bigha.
Second class trade site, adjoining the bazar	Rs. 5 per bigha.
Other town land	Rs. 3 per bigha.

A lease of 84 *bighas* of land to the American Baptist Foreign Mission Society was given at Re. 1 a *bigha* for 30 years from 1st April 1898. The lease has been renewed for an area of 118 *bighas* at a rate of Rs. 3 a *bigha* with effect from 1st April 1928, and expired, along with other periodic leases in Tura town, on 31st March 1937, but the term of settlement has been extended till 31st March 1948 on account of the war.

Miscellaneous land revenue. The miscellaneous land revenue of the Garo Hills amounted in 1944-45 to Rs. 1,41,784 (Government share only) and arose chiefly from house-tax (Rs. 1,09,059) and grazing dues (Rs. 15,191). House-tax is paid at the rate of Rs. 3-8 and Rs. 2-8 per house and is collected by *Laskars* on commission. Coal in workable quantities exists in the hills but at present no mining leases are in existence.

(2) The Khasi and Jaintia Hills.

Area, population and cultivation. The district of the Khasi and Jaintia Hills covers an area of 6,145 square miles, and contains a population of 332,251 souls, the density of the population being 54 to the square mile. The area of reserved forest is 168 square miles in 1945.* The headquarters of the district are at Shillong, which is also the headquarters of the Government. The district has one subdivision, with headquarters at Jowai, the

*Excluding 31,763 acres (50 square miles) of Protected Forest reserved under the executive orders of the Provincial Government.

jurisdiction of which is coterminous with the Jaintia Hills. The bulk of the inhabitants of the Khasi Hills are Khasis and of the Jaintia Hills Syntengs. Both tribes cultivate with the hoe; the Syntengs also sometimes use the plough. In the Khasi Hills, the use of the plough is almost unknown, *jhum* cultivation is resorted to on high lands. Rice is cultivated largely in terraces on the low lands near running water and also on high lands, but the amount grown is insufficient to meet the consumption of the people. Potatoes are extensively grown on the slopes of high land and on well-drained low land and form an important article of export. Oranges are largely cultivated on the lower slopes of the Khasi Hills near Cherrapunji and exported. *Pan* or betel-leaf, *supari* or areca-nut, pine-apples and bay-leaves (*tezpat*), are also largely grown for export. Other crops cultivated are Indian corn, "job's-tears," sugarcane, and cotton. None of the hill races in the province can compete with the Khasis in the value of their staples, or the enlightened character of their agriculture.

The greater part of the Khasi Hills consists of territories or States of semi-independent Indian Chiefs in subsidiary alliance with the British Government. Only a few scattered villages have remained British since the conquest of the hills was effected in 1833, or have been ceded since under special circumstances. The Khasi States are 25 in number, of which the three principal are Sohra (Cherra), Khyrim (Nongkrem), and Nongstoin. The people govern themselves through their elected rulers called *Siems*, *Sardars*, *Lyngdohs* and *Wahadadars*. They pay no revenue to the British Government, but the rulers are required on investiture to confirm the cession to the British Government, of the mines and minerals, elephants, forests, and other natural products of their States on the condition of receiving half profits ⁽¹⁾. On the same condition they have agreed to the cession of all waste unoccupied lands which Government may wish to sell or lease as waste lands. The relation of landlord and tenant between the ruling chiefs and the cultivators is not recognised, and the latter pay no rent.

In the British villages, which contained in 1901, 3,841 houses with a population of 16,527, the Government is the proprietor of the soil, the cultivators paying a house-tax of, from Rs. 2 to Rs. 5 a house, except when specially exempted. Land revenue is not paid on lands taken up in British villages for cultivation, but residential and trade sites in

(1) *Vide* general Form of *sanad* No. XLVI (Aitchison's treaties, Volume II, page 168, 4th edition). Under this *sanad* the chiefs also acknowledge the right of the British Government to establish civil and military sanitarium, cantonments, etc., and posts in any part of the State, and to occupy lands for that purpose rent-free.

Shillong and Cherrapunji, and lands occupied by the Missions, are assessed to revenue at special rates and on special conditions. The most important area is the Shillong *bazar* which until recently was held under annual leases at a revenue of Re. 1 per acre. From the year 1925-26 the revenue was enhanced to Rs. 48 per acre rising in the thirteenth year to Rs. 200 per acre and the occupants were offered a periodic lease for 20 years on payment of a premium of Rs. 500 per acre. In the villages of the semi-independent States, the 'cultivators are recognised by Government as proprietors of their own lands in the sense that they are heritable and transferable at the will of the occupant. The cultivators pay no rent to the *Siems*, the relation of landlord and tenant between them and their Chiefs being unknown.

In 1835 a Political Agent (Colonel Lister) was appointed to the Khasi Hills with headquarters at Nongkhlaw. Subsequently, the headquarters of these hills were transferred to Cherrapunji and finally in 1866 to Shillong. In 1854 the Khasi Hills were placed under a Junior Assistant Commissioner (afterwards called Deputy Commissioner) with civil functions only.

The Jaintia
Hills.

The Jaintia Hills originally formed part of the principality of the Raja of Jaintia whose country in the plains, now known as the Jaintia Parganas, was annexed in 1835⁽¹⁾. The Raja having declined at the time of annexation to retain these hills, they lapsed to the British Government and were placed under the administration of the Political Agent at Cherrapunji. The hills are now divided into 23 petty districts or fiscal circles, 20 of which are in charge of headmen called *Dalais*, and the rest are in charge of *Sardars*. Both the *Dalais* and *Sardars* are elected by the people. When the British first took possession of these hills no change was made in the indigenous revenue system, which consisted simply of the payment of a he-goat once a year from each village, the Raja deriving the greater portion of his income from the plains. The country remained untaxed by Government until the year 1860, when a house-tax was imposed, whereupon the people broke into open rebellion. The rebellion was promptly put down, but in 1862 the people again rebelled, owing to the imposition of the income-tax. This outbreak was not completely put down till 1863.

Shortly after this the Jaintia Hills were formed into a subdivision, with headquarters at Jowai, and made part of the Khasi and Jaintia Hills district. Steps were then commenced to bring the land under a proper system of settlement, the entire hills being treated as the absolute

(1) *Ibid.*, page cxvii.

property of Government. At first only a house-tax of Re. 1 per house was assessed on the Synteng population, and of Rs. 2 for the Mikir, Lalung, and Kuki population, the land being exempted from taxation. In 1884 a full report⁽¹⁾ on the tenures of the subdivision and the private claims to land which had then been set up, was submitted by the Subdivisional Officer (Mr. Heath). The lands were divided into low or *hali* lands, and high lands. Government recognised no rights in the high lands, but allowed them to be cultivated by anyone paying the house-tax, which was raised at the same time from Re. 1 to Rs. 2 per house. In the *hali* lands a division into *rajhali* lands, at one time the private property of the Rāja, and private *halis* was recognised. The latter lands were unassessed, the house-tax being considered the taxation due in respect of them; for *rajhali* land, however, an assessment of 10 annas a *bigha* was to be charged. Certain service lands of village officials and servants were also recognised.

The settlement of *rajhali* lands was ordered to take effect from 1st April 1887. In 1889 periodic settlement was made in connection with the *rajhali* lands in 6 circles and in 1893 this was extended to 4 more circles and all *pattas* were arranged to fall in 1901. In 1901 a further settlement for 10 years was made at the same rate, and in 1904 periodic *pattas* were issued in two more circles. In 1912 the rate was raised in 9 circles to 12 annas a *bigha*, and a settlement was made for 20 years from 1st April 1912. At the present time a rough record is being made of private *halis* in order to safeguard Government interests in future extensions of wet rice cultivation. The area assessed to land revenue as *rajhali* amounted in 1929 to 25,386 *bighas*. From 1st April 1928, new rates of house-tax varying from Rs. 2 to Rs. 5 in different areas, were fixed for a period of 20 years.

The Scheduled Districts Act (XIV of 1874) is in force in the hills⁽²⁾ and under section 6 of that Act rules for the administration of criminal and civil justice have been brought into force⁽³⁾. Under the Frontier Tracts Regulation (II of 1880) various enactments have been declared not to be in force⁽⁴⁾, these, however, do not concern land revenue. The Elephants Preservation Act, 1879 is in force and rules made thereunder apply⁽⁵⁾. A few sections only of the Assam Land and Revenue Regulation and the Schedule

Enactments
and rules in
force in the
district.

(1) Vide enclosure to letter from the Deputy Commissioner, Khasi and Jaintia Hills, to the Secretary to the Chief Commissioner, No. 1250, dated 8th September 1884.

(2) Manual of Local Rules and Orders (1915), Volume I, page 33.

(3) Ditto ditto page 71.

(4) Ditto ditto pages 617-618.

(5) Ditto ditto pages 178-179.

are in force, so that practically speaking land revenue administration is carried on under the executive orders of the Local Government.

Miscellaneous land revenue.

The total land revenue of the Khasi and Jaintia Hills amounted to Rs.1,06,490 in 1944-45, of which miscellaneous land revenue was Rs.70,514, the principal sources being house-tax (Rs.38,989), coal mines (Rs.14,134), grazing dues (Rs.9,550) and fisheries (Rs.5,167).

A mining lease for sillimanite and corundum in an area of 3 square miles at Nongmaweit in Nongstoin State was given in 1926 to Messrs. Mukherji Mans & Co., and subsequently transferred to the Khasia Sillimanite Company, Limited. There was however no production to the end of 1928. The hills contain limestone and coal in various places and from very early days the production of "Sylhet lime" from limestone quarried in the Khasi Hills has been an established industry. In 1928, as much as 66,693 tons of limestone were reported to have been quarried. Coal is worked at present on a small scale only for local needs ; in 1928 the production was 588 tons.

(3) *The Naga Hills.*

Area, population and cultivation.

The administered area of the Naga Hills district is 4,298 square miles, with a population in 1941 of 189,641 souls, the density of the population being 44 to the square mile. Out of the total area 127 square miles have been declared reserved forest in 1945. The headquarters of the district are at Kohima. The district has one subdivision with headquarters at Mokokchang. The great mass of the population consists of Nagas, of whom there are several distinct clans, viz., the Angamis, Aos, Semas, Lhotas, Rengmas and Kacha Nagas. Other hill tribes inhabiting the hills are Mikirs, Kukis and Kacharis. In the plains are a few Assamese and Aitanyas. The *jhum* system of cultivation is in vogue among all the hill tribes, the Angamis being the only tribe that practises irrigated terrace cultivation of rice. This system of cultivation is practised on the higher ranges of the hills, the *jhum* system being chiefly confined to the lower ranges. Ploughing is unknown in the hills, the hoe alone being used. The principal crop is rice ; but Indian corn, a few vegetables, yams, "job's-tears," chillies, ginger, garlic, and cotton, are also grown to a small extent. The only products that the Nagas dispose of in the course of trade are rice, cotton, cloths, ivory and wax.

The whole of the Naga Hills became part of the British Empire at the conquest of Assam ⁽¹⁾, but it was not until the year 1866 that what is known as the Naga Hills district was formed with headquarters at Samaguting. Prior to this the policy of non-interference with the hill tribes was followed. In 1867 the Bengal Government prescribed certain rules in accordance with which the district was to be administered and the notification which created the district declared that it should be administered by a Deputy Commissioner under the control of the Commissioner of Assam. In 1871 the Lieutenant-Governor of Bengal deregulationised the district by extending to it Act XXII of 1869, and detailed rules for the administration of civil and criminal justice and police were notified in August 1872 ⁽²⁾. Act XXII of 1869 was repealed in 1877 by the Scheduled Districts Act (XIV of 1874), when that Act came into force, so that the district from this year became subject to the ordinary regulations. It was not until the year 1881 that the Government of India finally decided, after several expeditions conducted against the Nagas to punish them for raids committed on British territory, that the Naga Hills district should be brought under a regular system of administration. Accordingly, in April 1884, the Frontier Tracts Regulation (II of 1880), as amended by Regulation III of 1884, was extended to the Naga Hills, and the same notification laid down the boundaries of the district⁽³⁾.

Early history
and admini-
stration.

Under section 2 of the Regulation of 1880, the Chief Commissioner notified, in 1884, that certain enactments which had previously been in force in the hills had ceased to be in force ⁽⁴⁾. Under the Scheduled Districts Act, 1874, certain enactments have been declared in force in, or extended to the Naga Hills, or to the whole of the Chief Commissionership of Assam ⁽⁵⁾, which would include the Naga Hills ; but none of these enactments relate to land revenue administration. Under section 6 of the Scheduled Districts Act rules for the administration of civil and criminal justice and police had been notified ⁽⁶⁾; but no rules have been issued relating to the administration of the land revenue. The Elephants Preservation Act (VI of 1879) was extended to the Naga Hills by the Chief Commissioner under section 1 of the Act, and the rules notified under section 6 ⁽⁷⁾ are in force there.

Enactments
and rules in
force.

(1) Letter from the Government of India, Foreign Department, No. 223 E., dated the 28th January 1890.

(2) *Calcutta Gazette*, 1872. page 101.

(3) *Manual of Local Rules and Orders* (1915), Volume 1, page 603.

(4) Ditto ditto page 617.

(5) Ditto ditto pages 33-35.

(6) Ditto ditto pages 64-71.

(7) Ditto ditto page 179.

The Mokokchang subdivision. In 1890 the Mokokchang subdivision was created and added by notification to the Naga Hills district ⁽¹⁾. In 1910 the area between the Dikhu and Taukok rivers, which contains the coal mines mentioned below, was included in the Mokokchang subdivision. The detailed description of the boundaries of the district and subdivision has been modified from time to time, and by a series of notifications under the Scheduled Districts Act and the Assam Frontier Regulation, the law in force in the Mokokchang subdivision has been assimilated to that in force in the headquarters subdivision. For details the Manual of Local Rules and Orders may be consulted.

Land revenue. Sections 1, 2, 69, 94 and 144A and the schedule only of the Land and Revenue Regulation are in force in the Naga Hills. Ordinary land revenue is assessed only on some land round Dimapur in the plains, and on land held by the American Baptist Mission at Kohima, Impur and Wokha. For the plains *mauzas* a special form of periodic lease has been prescribed. In 1928-29 there were 220 estates paying a land revenue of Rs. 1,962. The revenue is collected by *mauzadars* who receive 15 per cent. commission. In 1944-45 there were 375 estates paying a land revenue of Rs. 2,325.

Miscellaneous land revenue. The miscellaneous land revenue collection of 1928-29 amounted to Rs. 95,074 of which Rs. 81,940 was on account of house-tax. As a direct result of the war and the invasion of Kohima by the Japanese, this revenue fell to Rs. 61,636 in 1944-45, of which amount Rs. 61,187 was on account of house-tax. The tax is collected by headmen of villages who receive 12½ per cent. commission. The coal mines of the Nazira Coal Company, Limited, lie in this district. In 1880 the Assam Company—then a company incorporated by Special Acts of Parliament and engaged mainly in tea cultivation but with wide powers to engage in other enterprises in Assam—secured the sanction of the Government to take a lease of two coal bearing tracts in unadministered territory from the Namsang Kongon and Jaktung Nagas, one of the conditions being payment of a royalty of four annas a ton to Government. The actual transactions went back to the year 1849, and the Government of India only sanctioned the leases formally on account of the long continued peaceful relation with the Nagas. In 1891 and again in 1901 the leases were renewed on a royalty of four annas a ton for 10 years on each occasion. In 1913 all the land had become British territory; the lease from the Kongon and Jaktung Nagas was

(1) The Notification (No. 749J., dated the 28th February 1890) being of an executive nature, has been omitted from the Manual of Local Rules and Orders.

now converted into a mining lease for 30 years from 1st January 1913 under the mining rules in force, and Government assumed responsibility for the payment of the money previously paid to the Nagas. The term of the lease has been extended further for 30 years with effect from 1st January 1943. The transfer of the lease from the Assam Company to the Nazira Coal Company, Limited, was sanctioned in February 1913, and in April of the same year the annual payment to the Nagas was commuted for a lump sum payment. In 1928 the out-turn of the mines was 59,575 tons, and in 1928-29 Rs. 11,048 was paid as royalty. In 1944 the out-turn of the mines was 15,588 tons only. The royalty is paid in the Sibsagar Treasury. The lease from the Namsang Nagas still subsists but it is believed there is no coal in this area.

(4) *The North Cachar Hills*

The area of the North Cachar Hills is 1,888 square miles, and bears a population of 37,361 souls in 1941, giving a density of 20 persons only to the square mile. Reserved forests cover an area of 245 square miles in 1945. The hills now constitute a subdivision of the Cachar district with headquarters at Haflong. The "Hill Section" of the Assam-Bengal Railway from about 20 miles from Badarpur to near Lumding lies within the subdivision and Haflong is a district headquarters for the engineering section of the Railway. The people of the hills are Nagas, Kukis, Kacharis and Mikirs, who practise only the *jhum* system of cultivation; they do not use the plough. Their crops are rice, Indian corn, mustard and cotton which they sow alongside of each other over the area *jhumed*, reaping each crop as it ripens. Efforts have been made of late years to encourage the cultivation of wet rice in and near Maibong where it was fairly flourishing in the old days of the Kachari kingdom of Maibong.

Area, population and cultivation.

A portion of the hills was formerly part of the dominions of the Raja of Cachar. One of his officers rebelled against the Raja and tried to set up an independent kingdom in the hills. On his death his son Tularam revived the rebellion and, in 1824, joined the Burmese in their attack on Cachar. In 1829 Mr. David Scott, the first Commissioner of Assam, induced Govind Chandra, the last Raja of Cachar, to assign to Tularam a tract of country in the hills. After the assassination of Govind Chandra in 1830, Tularam was a candidate for the throne, but failed to establish his title. In 1834 he entered into an agreement with the British Government, in which he resigned all the western portion of the tract ceded by Govind

Early history and administration.

Chandra, retaining the tract on the east, bounded on the south by the Mahur river and the Naga Hills, on the west by the Diyung, on the east by the Dhansiri and on the north by the Jamuna and Diyung. For this he was required to pay a small tribute, receiving in return a monthly pension of Rs. 50. Tularam died in 1850, and two of his sons held the country for two and a half years longer. In 1854 the tract was resumed by the British Government, the surviving members of Tularam's family receiving pensions.

In 1839 the portion of North Cachar not included in Tularam's dominions was annexed to Nowgong, and in 1853 a separate officer was placed in charge of the subdivision of North Cachar with headquarters at Asalu. In 1854 Tularam's territory was added to this officer's charge. In the same year four *mauzas* comprising the estate known as "*Mahal Jamunamukh*" were transferred to the subdivision from Nowgong. The subdivision was then administered in all departments by a junior Assistant Commissioner, as defined in the Assam Code, under the Commissioner of Assam, all civil and criminal appeals going to the Deputy Commissioner (afterwards called Judicial Commissioner) of Assam.

Enactments
and rules in
force.

In 1867 the subdivision of North Cachar was abolished and a portion of it including Asalu, was transferred to the district of South Cachar⁽¹⁾. In 1868 Mr. Edgar, the Deputy Commissioner of South Cachar, made several suggestions for the administration of the "hill villages" thus transferred to him. Nothing, however, was done until 1880 when the North Cachar Hills were formed into a subdivision of the Cachar district with headquarters at Khanjang (Gunjong), and placed in charge of an Assistant Superintendent of Police⁽²⁾. In 1884 the Frontier Tracts Regulation (II of 1880), was extended to the North Cachar Hills⁽³⁾. The same notification laid down the boundaries and a subsequent notification under section 2 of the Regulation declared that certain enactments previously in force had ceased to be in force. The Scheduled Districts Act (XIV of 1874) is in force and rules for the administration of criminal and civil justice have been notified under section 6⁽⁴⁾. The Elephants Preservation Act (VI of 1879) and the rules made under section 6 of that Act⁽⁵⁾, are in force. The greater part of the Assam Land

⁽¹⁾ From the Government of Bengal, to the Commissioner of Dacca, dated the 23rd September 1867.

⁽²⁾ Home, Revenue and Agricultural Department letter No. 285, dated the 30th October 1880.

⁽³⁾ Manual of Local Rules and Orders (1915), Volume I, page 603.

⁽⁴⁾ Ditto ditto ditto pages 58-64.

⁽⁵⁾ Ditto ditto ditto pages 178-179.

and Revenue Regulation was also extended to the Hills in 1896⁽¹⁾ and in 1900 Section I of the then Settlement Rules of the province was extended in order to provide a basis for settlement of land for special cultivation⁽²⁾; but in 1930 the applicable portions were reduced to sections 1, 2, 69, 94 and 144A, and the Schedule⁽³⁾. In 1895 the headquarters of the subdivision were transferred to Haflong; in 1904 the Assam-Bengal Railway through the hills was opened for traffic and has brought about considerable changes along its course. Special rules exist for the settlement of residential sites in Haflong⁽⁴⁾, which has developed into a small hill station, and the flat valley of the Jatinga contains a considerable area of ordinary cultivation, mainly by foreigners, which is assessed to ordinary land revenue; the demand in 1928-29 was Rs.4,610. The miscellaneous land revenue realised is mainly collected as house-tax at a rate which is ordinarily Rs.3 per house, but is doubled in the case of hamlets of less than 10 houses. There are considerable settlements of Nepali graziers in some parts of the hills who pay grazing dues. *Dao-tax* at Rs.5 per head is levied from foreigners living in Haflong station. The miscellaneous revenue demand in 1928-29 amounted to Rs.30,615 made up of Rs.4,915 poll tax, Rs.22,722 house-tax and Rs.2,978 grazing dues.

Oil has been sought for in the hills but no mining leases of any sort have been given out.

(5) *The Lushai Hills*

The Lushai Hills covered in 1941 an area of 8,143 square miles with a population of 152,786, at the rate of 19 per square mile. Reserved forests cover about 17 square miles in 1945. The hills are administered by a Superintendent at Aijal with an Assistant Superintendent at Lungleh in charge of that subdivision. The population consists mainly of closely-allied tribes known generally as Lushais, with a number of villages inhabited by Chin tribes in the south-east. They cultivate rice, maize, millet, gourds, etc., in *jhums*, very rarely cultivating the same land twice. There are only a few acres of wet rice cultivation in the whole district.

The North Lushai Hills were annexed to Assam in 1895⁽⁵⁾. The South Lushai Hills were administered by Bengali until 1898, when they too were transferred to

(1) Notification No. 4192R., dated the 30th September 1896.

(2) Notification No. 408R., dated the 5th February 1900.

(3) Notification No. 1997R., dated the 28th April 1930.

(4) *Ante*, page ccxix.

(5) Foreign Department Proclamation No. 1698E., dated the 6th September 1895.

Assam⁽¹⁾. On the same date the Scheduled Districts Acts (XIV of 1874)⁽²⁾, and the Assam Frontier Tracts Regulation (II of 1880)⁽³⁾, were declared to be in force. Under the latter Regulation all enactments in force before were barred from the same date⁽⁴⁾. Under the Scheduled Districts Act rules for the administration of civil and criminal justice have been framed⁽⁵⁾, and certain enactments have been brought into force. None of these, however, refer to land revenue matters. As only sections 1, 2, 69, 94 and 144A, and the Schedule to the Land and Revenue Regulation are in force all revenue assessments and collections are regulated by executive order only. No right in the soil is recognised unless granted in express terms by Government. The hills are divided into areas of jurisdiction under separate hereditary chiefs, but they are not independent, nor are they in any way land owners; they settle minor disputes and arrange the *jhumming* of the village. House-tax is paid to Government at the rate of Rs.2 per house; payments in 1944-45 amounted to Rs.47,284. The tax is collected by the chiefs who receive no commission. Land Revenue is realised only for the land held by the Missions, and from shop sites in Aijal and Lungleh. In 1944-45 there were 236 holdings which paid Rs.1,641. No minerals are worked in the Lushai Hills.

(6) *The Mikir Hills Tract.*

The "Mikir Hills Tract in the district of Nowgong" was originally constituted by a notification under the Assam Frontier Tracts Regulation in 1884⁽⁶⁾. In 1898 part of this area was transferred to Sibsagar, while part of the Naga Hills district was transferred partly to Nowgong and partly to Sibsagar. The amended boundaries of the Nowgong and Sibsagar Mikir Hills Tracts were notified in 1907⁽⁷⁾. A slight modification was made in 1913-14 when the area round Dimapur was re-transferred to the Naga Hills⁽⁸⁾. The Mikir Hills therefore as now constituted fall within the districts of Nowgong and Sibsagar. In each district the inhabitants of the hills are assessed to house-tax at Rs.3 per house (Rs.6 per house in hamlets of less than 10 houses formed since 1920) but there are considerable areas which are really plains and which are assessed to ordinary land revenue. In Nowgong the Kopili Valley is being opened out largely by immigrants from Sylhet and Cachar.

(1) Proclamation No. 591E.B., dated the 1st April 1898 [Manual of Local Rules and Orders (1915), volume I, page 2.]

(2) Manual of Local Rules and Orders (1915), Volume I, pages 40-41.

(3)	Ditto	ditto	page 615.
(4)	Ditto	ditto	page 618.
(5)	Ditto	ditto	pages 78-81.
(6)	Ditto	ditto	page 612.
(7)	Ditto	ditto	pages 628-629.
(8)	Ditto	ditto	page 629.

The Assam Land and Revenue Regulation was extended to the district of Nowgong in 1886 and is therefore in force in the greater portion of the Mikir Hills ; it was extended to the area transferred from the Naga Hills in 1924⁽¹⁾. The operation of Chapter II of the Regulation has been barred in the "Lumding *Khiraj* block"⁽²⁾.

The inhabitants of the hills are mainly Mikirs practising *jhum* cultivation. Hill cotton and lac are produced and exported in fair quantity. The ordinary land revenue demand of the Mikir Hills amounted in 1928-29 to Rs.7,533 in Sibsagar and Rs.39,293 in Nowgong ; the miscellaneous land revenue demand was Rs.12,870 in Sibsagar and Rs.24,169 in Nowgong. No minerals are at present worked but limestone is known to exist in large quantity.

(7) *The Lakhimpur Frontier Tract.*

The Lakhimpur Frontier Tract consists of a sparsely inhabited and mostly heavily timbered tract of country of about 394 square miles in area to the east of the Sadr subdivision of the Lakhimpur district. It was formed out of the Dibrugarh Frontier Tract at the same time as the Sadiya and Balipara Frontier Tracts were formed, but remained under the jurisdiction of the Deputy Commissioner of the Lakhimpur district. Its boundaries were laid down by a notification⁽³⁾ in 1914, and at the same time the operation of all enactments hitherto in force was barred⁽⁴⁾. By notification under the Scheduled Districts Act, certain sections and the Schedule of the Assam Land and Revenue Regulation have been extended to the tract, also the Assam Forest Regulation, and certain other Acts not affecting revenue⁽⁵⁾. Rules for the administration of police and criminal and civil justice have been framed under section 6 of the Scheduled Districts Act (XIV of 1874)⁽⁶⁾.

A large part of the area of the Lakhimpur Frontier Tract is suitable for cultivation, both ordinary and special. In 1924-25 a number of applications were received for settlement of land in the Buridehing *mauza* of this area for the cultivation of tea. In 1926 the issue of leases for special cultivation on terms differing from those in force elsewhere in the province was sanctioned. The main conditions of these leases were as follows. The term was

(1) Notifications Nos. 2910R., dated the 25th November 1924 and 4355R., dated the 12th November 1930, and Nos. 3219R., dated the 27th December 1924 and 4802R., dated the 23rd December 1930.

(2) Notification No. 882R., dated the 2nd April 1911.

(3) Manual of Local Rules and Orders (1915), Volume I, page 613.

(4) Ditto ditto page 618.

(5) Ditto ditto page 57.

(6) Ditto ditto page 107.

to be 20 years. In the case of small Assamese capitalists taking up not more than 400 acres, the annual revenue per *bigha* was to be six annas for the first five years, twelve annas for the second five years and Re. 1-8 thereafter. In other cases the revenue was to be twelve annas a *bigha* for the first five years and Re. 1-8 thereafter. If during the concessionary term the area was transferred or sublet without the permission of the Deputy Commissioner, the full rate of revenue of Re. 1-8 a *bigha* was to come into force at once. Half the area was to be opened up within ten years, which might for special cause shown be extended to fifteen years ; in case of failure, Government might resume any land in excess of the opened up area *plus* an equal area of jungle. Other conditions regarding maintenance of boundaries, payment of forest royalty, etc., were similar to those of the standard lease forms of the province. Up to 1928-29, 51,240 *bighas* had been settled on these terms.

The ordinary land revenue demand of the Tract for 1928-29 was Rs 9,553 for 67,353 *bighas* settled. The miscellaneous land revenue demand was Rs.1,120 from poll-tax and house-tax.

(8-9) *Sadiya and Balipara Frontier Tracts.*

The Sadiya and Balipara Frontier Tracts were formed by the Government of India in 1914 in order that a closer watch might be maintained over the mountain areas north and east of Darrang and Lakhimpur districts. The areas were at first known as the " Central and Eastern Sections, North East Frontier Tract ", and the " Western Section, North East Frontier Tract " respectively, and the present names were adopted in 1919. The inner boundaries were laid down by notification under the Assam Frontier Regulation ⁽¹⁾. The outer boundaries are unsurveyed, and the jurisdictions stretch into the mountains of the Himalaya and Patkoi ranges ; the areas and population of the tracts are therefore uncertain. The population of the Sadiya Tract consists of Abors, Miris, Mishmis, Singphos, Nagas and Khamptis ; and of the Balipara Tract of Bhutias, Akas, Daflas, Miris, and Abors. Political Officers at Sadiya and Balipara administer the areas. All enactments hitherto in force in the areas were barred by notification under the Assam Frontier Tracts Regulation (II of 1880) ⁽²⁾. The Schedule Districts Act (XIV of 1874) was then declared to be in force ⁽³⁾ and certain enactments modified to suit local

(1) Manual of Local Rules and Orders (1915), Volume 1, pages 612-614.
 (2) Ditto ditto pages 619-620.
 (3) Ditto ditto page 42.

conditions, were brought into operation ⁽¹⁾ ; of these only the Assam Forest Regulation and a few sections and the Schedule of the Assam Land and Revenue Regulation refer to revenue matters. Rules for the administration of justice have been issued under the authority of section 6 of the Scheduled Districts Act (XIV of 1874) ⁽²⁾.

While most of the area of these tracts is inhabited by hill tribes from whom land revenue is not taken, there are plains areas included in their jurisdiction which are under ordinary rice cultivation, *e.g.*, around Sadiya and in the Saikhowa *mauza* of the Sadiya Frontier Tract, and in some villages round Balipara in the Balipara Frontier Tract. In some villages, which prior to 1914 formed part of the ordinary plains jurisdictions of Lakhimpur and Darrang districts, periodic *pattas* had been given out in previous re-settlement proceedings ; as section 2 of the Regulation which defines the status of land-holder is in operation the rights conferred by these *pattas* still exist. The settled area (mainly in the Sadiya Frontier Tract) amounted in 1944-45 to 19,961 acres for ordinary and 1,039 acres for special cultivation. The total land revenue demand is Rs. 46,289. The miscellaneous land revenue demand for the same year was Rs. 50,981, contributed chiefly by house-tax, grazing dues and sale of fisheries.

(1) Manual of Local Rules and Orders (1915), Volume I, pages 54-57.

(2) Ditto ditto pages 95-107.

PART I

THE ASSAM LAND AND REVENUE REGULATION, 1886

REGULATION I OF 1886

[As amended by Regulations II of 1889 and II of 1905.]

CHAPTER I

PRELIMINARY

1. (1) This Regulation may be called the Assam Land and Revenue Regulation, 1886 ; and

Short title,
commence-
ment and
local extent.

(2) It shall come into force on such dates and in such territories under the administration of the Provincial Government of Assam as the Provincial Government * *⁽¹⁾ may direct by notification in the official *Gazette* :

Provided that—

- (a) any such notification may declare that any portion of this Regulation shall not be in force in any territory to which the Regulation may be extended; and
- (b) the Provincial Government may * *⁽¹⁾ direct by notification in the official *Gazette* that any portion of this Regulation shall cease to be in force in any territory to which the Regulation may have been extended.

(3)† The Provincial Government may, in like manner, amend, vary, or rescind any notification issued under sub-section (2).

Note.—(1) The Regulation has been brought into force in Sylhet, Cachar (except the subdivision of North Cachar), Goalpara, Kamrup, Darrang, Nowgong, Sibsagar and Lakhimpur with effect from the 1st July 1886. Certain lands are excepted from the operation of Chapter II, *vide* section 4.

(2) The Regulation with the exception of sections 3-68, 69A-93, 95-144 and 145-159 has been brought into force in the North Cachar Hills with effect from the 28th April 1930.

(3) The Regulation with the exception of sections 3-68, 69A-93, 95-144 and 145-159 has been brought into force in the Garo Hills district with effect from the 4th October 1928 and in the Khasi and Jaintia Hills, Naga Hills and Lushai Hills districts with effect from the 16th March 1929.

(4) The Regulation has been brought into force in the tract transferred from the Mokokchang subdivision of the Naga Hills district to the Sibsagar district as defined in Notification No. 1436P., dated the 11th April 1901, with effect from the 11th April 1901.

(5) The Regulation was brought into force in the tracts described below :—

- (i) The tract transferred from the Naga Hills district to the district of Sibsagar by Notification No. 5646R., dated the 9th December 1898, as amended by Notifications Nos. 988R., dated the 24th February 1903 and 219R., dated the 29th January 1923, with effect from the 25th November 1924.

⁽¹⁾ The words “with the previous sanction of the Governor General in Council” were omitted by section 2 of the Devolution Act XXXVIII of 1920.

†Added by Act V of 1897.

- (ii) The tract transferred from the Naga Hills district to the district of Nowgong by Notification No. 5646R., dated the 9th December 1898, as amended by Notifications Nos. 988R., dated the 24th February 1903 and 219R., dated the 29th January 1923 and 1119R., dated the 30th April 1923, with effect from the 27th December 1924.
- (6) Regulation II of 1889 came into force on the 21st September 1889.
- (7) Regulation II of 1905 came into force on the 1st July 1905.

Repeal.

2. On and from the date on which this Regulation comes into force in any territory, the enactments mentioned in the schedule hereto annexed, in so far as they apply to, or are in force in that territory, and all regulations and rules (if any) in force there relating to any of the matters provided for by this Regulation, shall be repealed :

Provided that—

- (a) this repeal shall not revive any enactment repealed or affect anything done, or any offence committed, or any fine or penalty incurred, or any proceedings commenced, before this Regulation comes into force ; and
- (b) all rules prescribed, appointments and settlements made, powers conferred and notifications published under any enactment hereby repealed, and all other rules (if any) in force on the date on which this Regulation comes into force relating to any of the matters hereinafter dealt with, shall (so far as they are consistent with this Regulation and could be prescribed, made, conferred or published thereunder) be deemed to have been respectively prescribed, made, conferred and published thereunder.

Definitions.

3. In this Regulation, unless there is something repugnant in the subject or context,—

- (a) “the commencement” of this Regulation, used with reference to any local area, means the date on which it comes into force in that local area :
- (b) “estate” includes—
 - (1) any land subject, either immediately or prospectively, to the payment of land revenue, for the discharge of which a separate engagement has been entered into ;
 - (2) any land subject to the payment of, or assessed with a separate amount as land revenue, although no engagement has been entered into with the Crown for that amount ;
 - (3) any local area for the appropriation of the produce or products whereof a license or farm has been granted under rules made by the Provincial Government under section 155, clause (e) or clause (f) ;
 - (4) any *char* or island thrown up in a navigable river which under the laws in force is at the disposal of the Crown ;

- (5) any land which is for the time being entered in the Deputy Commissioner's register of revenue-free estates as a separate holding ;
- (6) any land being the exclusive property of the Crown of which the Provincial Government has directed the separate entry in the registers of revenue-paying and revenue-free estates mentioned in Chapter IV :

Explanation.—Any land gained by alluvion or by dereliction of a river to any estate as here defined, which under the laws in force is considered an increment to the tenure to which the land has accreted, shall be deemed to be part of that estate :

- (c) “permanently-settled estate” means any estate in the districts of Sylhet and Goalpara included in the decennial settlement of the Lower Provinces of Bengal or permanently settled at any subsequent date under any law for the time being in force :
- (d) “temporarily-settled estate” means any estate not being a revenue-free or permanently-settled estate :
- (e) “land revenue” means any revenue assessed by the Provincial Government on an estate, and includes any tax assessed in lieu of land revenue :
- (f) “proprietor” means the owner of any estate permanently settled or entered on the Deputy Commissioner's register of revenue-free estates :
- (g) “land-holder” means any person deemed to have acquired the status of a landholder under section 8 :
- (h) “settlement-holder” means any person, other than a proprietor, who has entered into an engagement with the Crown to pay land revenue, and includes a land-holder :
- (i) “recorded proprietor”, “recorded land-holder”, “recorded sharer”, and “recorded possession” mean any proprietor, land-holder, sharer, or possession, as the case may be, registered in the general registers prescribed in Chapter IV :
- (j) “agricultural year” means the year commencing on the 1st April, or on such other date as the Provincial Government may, in the case of any specified local area, by notification, appoint :
- (k) “notification” means a notification published in the official *Gazette* : and
- (l) “prescribed” means prescribed by rules made under this Regulation.

✓ CHAPTER II

RIGHTS OVER LAND

Land excepted from the operation of this Chapter.

4. This Chapter shall apply to all land except the following :—

- (a) land included in any forest constituted a reserved forest under the law for the time being in force :
- (b) ⁽¹⁾any land which the Provincial Government may, by notification, except from the operation of this Chapter.

Note:—“The Lumding *Khiraj* Block” has been exempted from the operation of Chapter II.

Power to define boundaries of excepted lands.

5. (1) When the boundaries of any land excepted under section 4 from the operation of this Chapter need definition for the purposes of that section, and no other mode of defining them is provided by law, the Provincial Government shall cause them to be defined by the Deputy Commissioner.

(2) If, before the boundaries are defined, any question arises as to whether any land is included within them, it shall be decided by the Deputy Commissioner.

(3) The order by which a Deputy Commissioner defines any boundaries, or decides any question, under this section shall, subject to the provisions of section 151 of this Regulation, be final.

*Note:—*The boundaries of the following civil stations have been defined under this section :—

Dhubri, Gauhati, Barpeta, Tezpur, Nowgong, Sibsagar, Jorhat, Golaghat, North-Lakhimpur, Mangaldai, Dibrugarh, Silchar and Hailakandi.

Rights which may be acquired over land.

6. No right of any description shall be deemed to have been, or shall be, acquired by any person over any land to which this Chapter applies, except the following :—

- (a) rights of proprietors, landholders and settlement-holders other than landholders, as defined in this Regulation, and other rights acquired in manner provided by this Regulation ;
- (b) rights legally derived from any right mentioned in clause (a) ;
- (c) rights acquired under sections 26 and 27 of the Indian Limitation Act, 1877⁽²⁾ ;
- (d) rights acquired by any person as tenant under the Rent Law for the time being in force :

Provided that nothing in this section shall be held to derogate from the terms of any lease granted by or on behalf of the Crown.

⁽¹⁾ Clauses (b) and (c) of section 4 have been omitted and the original Clause (d) renumbered as Clause (b), *vide* Assam Act III of 1943 (RR.119 of 1943),

⁽²⁾ Now Act IX of 1908.

7. Proprietors shall, subject to the provisions of this Regulation, have the same rights and enjoy the same privileges in respect of lands included in their estates as they have at the commencement of this Regulation. Rights of proprietors.

8.(1)(a) Any person who has, before the commencement of this Regulation, held immediately under the Crown for ten years continuously any land not included either in a permanently-settled estate or in a revenue-free estate, and who has during that period paid to the Crown the revenue due thereon, or held the same under an express exemption from revenue, and Status of land-holder how acquired.

(b) except as provided by section 15, any person who has, whether before or after the commencement of this Regulation, acquired any such land under a lease granted by or on behalf of the Crown, the term of which is not less than ten years,

shall be deemed to have acquired the status of a land-holder in respect of the land.

(2) When land held by one person has come immediately by transfer or succession to be held by another, the holding shall, for the purposes of sub-section (1), clause (a), be deemed to have been continuous, and the latter person may, in reckoning the length of his holding, add the holding of the former to his own.

(3) When any revenue has been paid in respect of land by any person holding the land under another, that revenue shall, for the purposes of the said clause, be deemed to have been paid by the latter person.

Ruling.—Clause (1)(b) of Section 8 of Regulation I of 1886 applies to a case in which a person has acquired land, not merely because it has been directly settled with him by the Government, but also because he has obtained it from the original grantee by transfer, succession or otherwise. It includes a case in which a person before the commencement of the Regulation acquired the land by inheritance from a person with whom it had been settled by the Government under a lease for a term not less than ten years.

Upon the death of the person with whom the settlement for ten years was made in 1884 and in spite of the hostile possession of a third person after his death, his heirs became the owners of the interest originally vested in him, and as soon as the Regulation came into force on the 1st July 1886, the heirs became land-holders within the meaning of clause (1)(b) of section 8 of the Regulation. Hence upon the expiry of the term of ten years fixed in the lease of 1884, the interest of the heirs did not completely terminate. They are entitled to claim settlement from the Government and their rights were not affected by settlement with a third person. [*Hedlot Khasia versus Karan Khasiani*—15 C.L.J. 241 (July 1911)].

9. A land-holder shall have a permanent, heritable and transferable right of use and occupancy in his land, subject Right of landholders.
to—

(a) the payment of all revenue, taxes, cesses and rates from time to time legally assessed or imposed in respect of the land ;

- (b) the reservation in favour of the Crown of all quarries and of all mines, minerals and mineral oils, and of all buried treasure, with full liberty to search for and work the same, paying to the land-holder only compensation for the surface damage as estimated by the Deputy Commissioner ; and
- (c) the special conditions of any engagement into which the land-holder may have entered with the Crown.

(¹) *Note*.—For restrictions on the right of transfer see Executive Instruction 6 at page 153 in Part IV, Chapter II.

Forfeiture of landholder's rights on relinquishment.

10. Any land-holder who, after the commencement of this Regulation, voluntarily relinquishes any land and ceases to pay the revenue assessed thereon shall at once forfeit his status of land-holder in respect of that land.

Rights of settlement-holders.

11. A settlement-holder, who is not a land-holder, shall have no rights in the land held by him beyond such as are expressed in his settlement lease.

Power to make rules for the disposal of Government lands and ejectment therefrom of unauthorized occupiers.

12.(²) In the case of any land over which no person has the rights of a proprietor, land-holder or settlement-holder under this Regulation, the Provincial Government may make rules to provide for—

- (1) the disposal by way of grant, lease or otherwise of such land,
- (2) the ejectment of any person who has entered into unauthorized occupation of such land, and
- (3) the disposal of any crop raised, or any building or other construction erected, without authority on such land.

Note.—For the rules framed under this section see Part II, Chapter I, SECTIONS I, II and IV.

Rulings.—(1) Where a rule made under this section directs that if settlement is not made with the first applicant the reasons should be stated in writing, it does not follow that if the reasons are not recorded the first applicant is entitled to a settlement. Nor has he any claim under section 6(a) of the Regulation. [*Ananda Kisore Sen versus Secretary of State for India in Council and another*.—14 C. W. N. 990 (June 1910)].

(2) Where a rule under this section directs that re-settlement should ordinarily be made with the previous settlement-holder the Civil Court has jurisdiction to see whether the officer making the resettlement took the rule into consideration ; but it has no jurisdiction to question the correctness or sufficiency of his reasons for excluding the previous settlement-holder in a particular case. [*Joy Govinda Hajam versus Musst. Hazira Bibi*.—24 C. W. N. 149 (March 1919)].

Power to make rules for allotment of grazing grounds.

13. The Provincial Government may make rules for the allotment from the land referred to in section 12 of grazing grounds to the inhabitants of any village in the neighbourhood whom they consider to stand in need of such

¹) Inserted by Correction Slip No. 41 to the Fifth Edition to this Manual,
²) New section substituted by Regulation II of 1905.

allotment, and for regulating and controlling the enjoyment of those grazing grounds by persons permitted to resort thereto.

Note.—For the rules framed under this section, see Part II, Chapter II and Part VII, Appendices II and III.

14. The Provincial Government may make rules for the allotment from the land referred to in section 12, for the use of tribes or families practising *jhum* or migratory cultivation, of areas suitable for such cultivation, of sufficient extent, and situated in localities reasonably convenient, for the purposes of the persons to whom they are allotted, and for regulating and controlling the enjoyment of lands so allotted by persons permitted to resort to the same.

Power to make rules for allotment of lands for tribes practising *jhum* or migratory cultivation.

Note.—No rules have hitherto been framed by the Provincial Government under this section.

15. No person shall acquire, by length of possession or otherwise, any right over lands disposed of or allotted under section 12, section 13 or section 14 beyond that which is given by the rules made under the section.

Bar to acquisition of rights over land disposed of under sections 12, 13 and 14.

16. The Deputy Commissioner, with the previous sanction of the Provincial Government, may, by proclamation published in the prescribed manner, declare any collection of water, running or still, to be a fishery; and no right in any fishery so declared shall be deemed to have been acquired by the public or any person, either before or after the commencement of this Regulation, except as provided in the rules made under section 155:

Rights in fishery.

Provided that nothing in this section shall affect any express grant of a right to fish made by or on behalf of the Crown or any fishery rights acquired by a proprietor before the commencement of this Regulation, or the acquisition by a proprietor of such rights in any fishery forming after the commencement of this Regulation in his estate.

Note.—(1) Under section 16 of the Regulation certain waters of the Hakaluki Haor in the district of Sylhet were declared to be fisheries by proclamation published at page 167, Part IX of the *Assam Gazette* of the 17th March 1920. By Notification No. 3099R., dated the 31st August 1921, rules framed under section 155 and 156 of the Assam Land and Revenue Regulation and section 6 of the Indian Fisheries Act (IV of 1897), in respect of the waters declared to be fisheries by proclamation above, were also published. These rules as subsequently amended are to be found in Part VII, Appendix IV. Rules in respect of other fisheries are in Appendix IYA.

(2) Certain persons were also authorised by Notification No. 3101R., dated the 31st August 1921, to arrest without warrant any person found breaking the above rules.

(3) Deleted. (1)

(1) Note (3) under Section 16 was deleted, vide Rev. Deptt. File No. RF.24 of 1945.

CHAPTER III SETTLEMENT AND RESUMPTION

PART A.—GENERAL

Settlement operations defined.

17. Settlement operations may consist of one or more of the following :—

- (a) survey and demarcation of land ;
- (b) assessment of land revenue ;
- (c) record-of-rights.

General notification of settlement.

18. †(1) When any local area or class of estates is to be settled the Provincial Government may⁽¹⁾ * * * issue a notification of settlement, and in the notification shall—

(a) define the local area or class of estates to be settled, and

(b) specify the settlement operations to be carried out.

(2) The Provincial Government may⁽¹⁾ * * * amend or alter any such notification.

Period during which local area is held to be under settlement.

19. †(1) Every local area or class of estates shall be held to be under settlement from the date of any notification published under section 18 and relating thereto, until the issue of another notification declaring settlement operations to be closed therein.

(2) Every local area or class of estates under settlement at the commencement of this Regulation shall be deemed to be under settlement within the meaning of this section without the issue of the notification prescribed by section 18.

Power of Provincial Government to exclude any local area, etc., from the operation of any portion of this Chapter.

20. The Provincial Government may, by rule, direct that this Chapter or any one or more sections or portions of sections thereof shall not apply to any local area or to the settlement of any particular class of estates.

Note.—It has been declared by Settlement rule 96A—

(1) that the following portions of the following sections of the Regulation shall not apply to the settlement of any area or estate in the Assam Valley or in the district of Cachar in the Surma Valley, *viz.* :—

(i) Sub-section 2 of section 33.

(ii) Sub-section 3 of section 33 so far as it relates to delivery of an acceptance.

(iii) Proviso (a) to section 34, and

(2) that in addition, sections 18 and 19 shall not apply to any area or estate in the Assam Valley or in the district of Cachar in the Surma Valley, which is not included in a village which has been traversed, surveyed, mapped and classed.

PART B.—SURVEY AND DEMARCATION OF LAND

Power to call for information and assistance.

21. Every proprietor and settlement-holder of any land and every person entitled to receive rent in respect of any land or occupying any land as a tenant, shall, on the written requisition of a Survey-officer, furnish, personally or otherwise, as the Survey-officer directs, such information or assistance as may be required by that officer for the purposes of the survey of the land.

† See note to section 20.

(1) The words "with the previous sanction of the Governor General in Council" were omitted by section 2 of the Devolution Act XXXVIII of 1920.

22.(1) Every proprietor and land-holder of any land, and every person entitled to receive rent in respect of any land, shall, on the written requisition of a Survey-officer, erect and repair such boundary-marks on the land as the Survey-officer directs. Power to require erection and maintenance of boundary-marks.

(2) If any person on whom a requisition has been made under sub-section (1) fails to erect or repair any boundary-mark mentioned in the requisition, the Survey-officer may erect or repair it.

23.(1) Whenever in the course of survey it comes to the knowledge of the Survey-officer that any boundary dispute exists, he shall notify the same to the Settlement-officer, who shall proceed as follows:— Procedure in case of boundary disputes.

(a) if the dispute is between the proprietors of different estates, the Settlement-officer shall decide it on the basis of actual possession; or if he is unable to satisfy himself as to which party is in possession, he may determine by summary inquiry who is the person best entitled to possession, and may put him in possession; or he may refer the dispute to arbitration for decision on the merits, as provided in section 143:

(b) if the dispute is between the settlement-holders of different estates, the Settlement-officer shall, after due inquiry, determine the proper boundaries of those estates:

(c) if the dispute is between the Crown and any settlement-holder as to whether any land is comprised in the settlement, the Settlement-officer shall, after due inquiry, determine the dispute.

(2) The order by which a settlement-officer determines any boundaries or any dispute under clause (b) or clause (c) of this section shall, subject to the provisions of section 151 of this Regulation, be final.

Notes:—(1) As no appeal lies to a superior revenue authority and the jurisdiction of the Civil Court is barred in cases under section 23, clauses (b) and (c), the Settlement Officer must be very careful in deciding boundary disputes. The report of a *mauzadar* or any other local official may be a useful addition to the evidence in the case, but independent evidence must also be taken if either of the parties does not agree to the report and offers to produce other evidence.

(2) When there is no special Settlement Officer, the powers of a Settlement Officer devolve under section 138(2) upon the Deputy Commissioner or Subdivisional Officer.

24. Whenever the Settlement-officer has determined a dispute under section 23, and the order has become final or has been altered by a decree or order of any competent Court or authority, which has become final, Power of Survey officer in certain cases to cause marks to be erected.

and whenever it comes to the notice of the Survey-officer that any boundary has been determined by a competent Court or authority,

the Survey-officer may cause such marks as he may think fit to be erected in order to secure the boundary permanently.

Note.—In the course of the original cadastral survey of the plains portions of Assam, conducted between the years 1883 and 1897 by a professional party of the Government of India, Survey Department, the boundaries of the permanently-settled and revenue-free estates and also of waste land grants, as then existing, were surveyed and as far as possible, demarcated. In their letter No. 2709—23R., dated the 22nd July 1895, Government have declared that they will not in future recognise any boundary in these estates other than those laid down by the cadastral survey.

Penalty for removing boundary-marks.

25. Any person wilfully destroying, removing or damaging any boundary-mark (not being a landmark fixed by the authority of a public servant within the meaning of section 434 of the Indian Penal Code) which has been lawfully erected shall be punished with fine which may extend to two hundred rupees for each mark so destroyed, removed or damaged, in addition to such sum as may be necessary to defray the expense of restoring the boundary-mark so destroyed, removed or damaged.

Note⁽¹⁾.—Action shall usually be taken in accordance with this section when any boundary-mark erected under sections 22 and 24 and Statutory Rule 100 of the Regulation is destroyed, removed or damaged. Action may be taken under the provisions of section 434 of the Indian Penal Code also, when the section applies and the offence is of a grave nature.

Obligation to give notice of injury to boundary-marks.

26. If a permanent boundary-mark lawfully erected on any land, or on the boundary thereof, is injured, destroyed or removed, or requires repairs, the proprietor or settlement-holder of the land, and every person entitled to receive rent in respect of the same or occupying it as a tenant, shall be bound to give immediate notice of the fact to the prescribed Revenue-officer; and every person who omits to give notice as required by this section shall be liable to a fine, not exceeding one hundred rupees, to be imposed by order of the Deputy Commissioner.

Power of Provincial Government to make rules.

27. The Provincial Government may make rules prescribing the mode in which any survey conducted under the provisions of this Part shall be effected, and the manner in which all the cost of such a survey, compensation due on account of anything done under the orders of a Survey-officer, and all expenses incurred under this Part in erecting and repairing boundary-marks, shall be apportioned among and levied from proprietors and land-holders and persons entitled to receive rent in respect of land.

Note.—The rules which have been framed by the Provincial Government under sections 27 and 152 for the recovery of the cost of survey and boundary-marks will be found in Part II, Chapter III.

PART C.—ASSESSMENT OF LAND

Land liable to assessment.

28. All land shall be deemed liable to be assessed to revenue, except—

(a) land for the time being exempt from assessment under the express terms of any grant made or confirmed by, or on behalf of, the Crown.

- (b) land in respect of which a tax is for the time being imposed under section 47 :

Provided that nothing in this section shall—

- (1) affect the provisions of any settlement, grant or lease for the time being in force ;
- (2) authorize the assessment of any land included in the limits of a permanently-settled estate, unless it is shown that it was not included in the permanent settlement ;
- (3) affect any title to hold land revenue-free if the title existed immediately before the commencement of this Regulation and was valid under the law then in force ; or
- (4) authorize the assessment of any land which has been held revenue-free for sixty years continuously unless it is shown that the right so to hold it has ceased to exist.

Note:—(1) When revenue-free *baksha* lands in Cachar are alienated, they should be assessed at full rates. The heritable nature of these lands when first bestowed is open to doubt, but it has been decided not to raise this question now.

Note:—(2) The *Nisf-khiraj* lands held by the family of the Darrang Rajas were granted as a personal dignity, and are liable to assessment at full rates on alienation. An exception has been made, however, in favour of lands alienated prior to 1858.

Note:—(3) *Bona fide* places of public worship which are not already regarded as Government land should, on the application of the settlement-holder and with the consent of the worshippers concerned, be recorded, as a matter of grace, as Government land, and should be exempted from the payment of land revenue for as long as they continue to be used for public worship.

Note:—(4) When the settlement-holder is unwilling to relinquish to Government a piece of land which is used for *bona fide* public worship, but which is now included within his lease, the existing state of affairs should be maintained, that is, if the settlement-holder has hitherto been paying revenue for the land which is used for public worship he should continue to pay it ; but if he has hitherto been paying no revenue for the land, he should not be called upon to do so without special orders from the Provincial Government.

Ruling.—The effect of proviso 4 to section 28 of the Assam Regulation (I of 1886) which is based on section 2 of the Bengal Regulation (II of 1805), is to exempt land from assessment if the owner can prove 60 years' possession of it without payment of any revenue during that period and thus to introduce the rule of 60 years' limitation. It is not necessary that the 60 years should be subsequent to the passing of the Assam Regulation. Proviso 2 to section 28 of that Regulation merely authorizes assessment of lands excepted from the Permanent Settlement if they do not fall under any of the saving clauses. [*Ananda Kumar Bhattacharjee versus Secretary of State for India—I. L. R. 43 Cal. 973 (January 1916).*]

29. The Provincial Government may make rules prescribing the principles on which the land revenue is to be assessed, the term for which, and the conditions on which, settlements are to be made, and the manner in which the Settlement-officer is to report for sanction his rates and method of assessment.

Settlement
rules.

Note:—(1) The term "settlement" in Assam has two distinct meanings, firstly, the allotment of unoccupied land at a revenue assessment calculated at fixed rates, and secondly, the modification of the rates at which occupied land has been assessed, and at which unoccupied land will be assessed. The latter process is distinctively known as "re-settlement".

Note:—(2) For the rules framed under this section see Part II, Chapter I.

Framing and submission of general proposals of assessment.

30. The Settlement-officer shall, in accordance with the rules issued under section 29, frame general proposals of assessment for any local area or class of estates to be assessed, and submit those proposals to the Provincial Government.

Detailed assessment and declaration thereof to persons concerned.

31. After the receipt of the orders of the Provincial Government thereon, and subject to such orders, the Settlement-officer shall ascertain, and make an order, determining the amount of the assessment proper for each estate, and shall, on a date and at a place to be notified by proclamation in the prescribed manner, offer a settlement based thereon to the person with whom the settlement of the estate is to be made.

To whom settlement is to be offered.

32. (1) The Settlement-officer shall offer the settlement to such persons (if any) as he finds to be in possession of the estate and to have a permanent, heritable and transferable right of use and occupancy in the same, or to be in possession as mortgagees of persons having such a right.

(2) If the Settlement-officer finds no person in possession as aforesaid, it shall be in his discretion, subject to such rules as the Provincial Government may make under section 12, to offer the settlement to any person he thinks fit.

Acceptance or refusal of settlement.

33. (1) It shall be in the option of the person to whom a settlement is offered to accept or refuse the same.

(2) If he is willing to accept it, he shall deliver to the Settlement-officer an acceptance in writing under his hand, in the prescribed form.†

Note:—Vide rule 63 in Part II, Chapter I, SECTION III and Form No. 13.

(3) If a person to whom a settlement has been offered does not, within the prescribed time, deliver such an acceptance or inform the Settlement-officer in the prescribed manner that he refuses the proposed settlement, he shall, if the Settlement-officer by an order in writing so directs, be deemed to have accepted the settlement.†

Effect of acceptance of settlement.

34. When a settlement has been accepted, the revenue fixed thereby and no more shall be payable from such date and for such term, as the Provincial Government may fix in this behalf; or, if at the expiry of that term no new settlement has been made, until a new settlement has been made:

Provided that—

(a) a settlement shall not be final as against the Crown until it has been sanctioned by the Provincial Government;†

- (b) in the case of gain by alluvion, or by dereliction of a river, or loss by deluvion, during the currency of the settlement, increment shall be assessed and reductions granted by the Deputy Commissioner according to such limitations as to the extent of gain or loss and such other conditions as may be prescribed ; and
- (c) in any local area to which the Provincial Government may, by notification, apply this clause, a settlement-holder may, after giving notice at the time and in the manner prescribed, relinquish the estate of which he has accepted a settlement or any part thereof on which a separate part of the revenue has been apportioned and shall thereupon be released from all future obligation to pay the revenue of the estate, or the part thereof so apportioned, as the case may be.

Note.—Clause (c) of section 34 has been applied to all the districts within which the Regulation is in force.

35. If the person to whom a settlement is offered refuses to accept it, it shall be in the discretion of the Settlement-officer, subject to such rules, as the Provincial Government may make under section 12, to exclude him for the term of the settlement from possession of the estate, and to offer the settlement thereof to any other person he thinks fit.

Effect of refusal of settlement.

36. In the case of an estate held by several persons jointly entitled to an offer of a settlement, if some of those persons refuse to accept the offer, it shall be in the discretion of the Settlement-officer to exclude them from possession for the term of settlement and to offer the settlement of the whole estates to the others.

Procedure when some of those to whom the settlement is offered refuse.

37. (1) When the whole or part of the land comprised in an estate is held in severalty, the Settlement-officer shall, on the application of any one or more of the settlement-holders, make an order apportioning to several holdings the revenue assessed on the estate.

Settlement-officer when to apportion assessment over land.

(2) Except as provided by sub-section (1), a Settlement-officer shall not apportion the revenue of an estate over the lands comprised therein unless he is required so to do by rules made by the Provincial Government in this behalf.

(3) No apportionment of the revenue by the Settlement-officer shall affect the joint and several liability for the revenue imposed by section 63.

38. (1) A lunatic, minor or other person incapable of making a contract, shall be deemed to be duly represented for all the purposes of this Part by his manager.

Representation or incompetent persons and of bodies of persons.

(2) A body of persons for whom representatives have been appointed in this behalf under rules made under section 155, clause (d), shall be deemed to be duly represented for all the purposes of this Part by those representatives.

Effect of
decision of
Settlement-
officer as to
settlement.

39. Subject to the provisions of section 151 of this Regulation the order of a Settlement-officer as to the person to whom a settlement should be offered, the amount of revenue to be assessed, and the nature and term of the settlement to be offered, shall be final, and a settlement concluded with that person shall be binding on all persons from time to time interested in the estate ; but, except as provided by sections 35 and 36, no person shall, merely on the ground that a settlement has been made with him or with some person through whom he claims, be deemed to have acquired any right to or over any estate, as against any other person claiming rights to or over that estate.

Ruling.—Where the defendants were wrongly granted settlement and kept the plaintiffs out of possession, it was competent to the Civil Court not only to declare the title of the plaintiffs but also to put them in possession by ejectment of the defendants. [*Askar Mian and others versus Sabad Ali Bora Bhuiya and others—C.W.N. 23,540, (July 1918).*]

(Reviews and dissents from the rulings in *I. L. R. 17 Cal., 819 and 24 Cal., 239.*)

PART D.—RECORD-OF-RIGHTS

Record-of-
rights.

40. The settlement-officer shall frame for each estate a record-of-rights in the prescribed manner.

Note :—The record-of-rights is the *jamabandi* based on the *chitha* and the field map.

Entries in
record and
their effect.

41. (1) Entries in the record made under section 40 shall be founded on the basis of actual possession, and all disputes regarding such entries, whether taken up by the Settlement-officer of his own motion or on the application of a party concerned, shall be investigated and decided by him on that basis and all persons not in possession, but claiming the right to be so, shall be referred by him to the proper Court.

(2) Every entry in the record-of-rights made under this section shall, until the contrary is proved, be presumed to be correct.

Determina-
tion of class
of tenants
and the rent
payable by
them.

42. Notwithstanding anything contained in section 41, in the case of any dispute respecting the class of any tenant under the Rent Law for the time being in force, or the amount of rent payable by such tenant, the Settlement-officer shall decide the dispute, or, where the rent is open to alteration, fix the rent according to the principles laid down in the said Rent Law, and, subject to the provisions of section 151 of this Regulation, his order shall be final.

(1) *Note*.—The Rent Law in force in the Sylhet district is the Sylhet Tenancy Act (Assam Act XI of 1936) ; in the permanently-settled portions of the Goalpara district it is the Goalpara Tenancy Act (Assam Act I of 1929) ; in the temporarily-settled portions of the Goalpara district it is Act VIII (B.C.) of 1869 ; and in the other districts of the province it is the Assam (Temporarily-settled Districts) Tenancy Act (Assam Act III of 1935).

PART E.—RESUMPTION

43. Whenever a Deputy Commissioner has reason to believe that any land within his jurisdiction is being held wholly or partially free of assessment and is liable to be assessed under section 28, he may institute an inquiry, and the person claiming the land shall be bound to prove his title to hold the same wholly or partially free of assessment, as the case may be.

Enquiry by Deputy Commissioner regarding land liable to resumption.

44. The result of every inquiry instituted by the Deputy Commissioner under section 43 shall be reported to the Provincial Government for orders in the prescribed manner.

Report to Provincial Government of result of enquiry.

45. (1) In any case reported to the Provincial Government under section 44, if the Provincial Government declare the land not liable to assessment, their order shall be final except on proof of fraud or collusion on the part or on behalf of the person interested.

Orders of Provincial Government on Deputy Commissioner's report.

(2) If the Provincial Government declare the land liable to assessment, the Deputy Commissioner shall inform the person interested of the Provincial Government's decision, and shall proceed to assess the land in accordance with the rules made under section 29 and to settle it with the person in possession.

46. Any person whose lands are assessed by order of the Provincial Government passed under section 45 may, at any time within one year from the date of his being informed of the Provincial Government's order, institute a suit in the Civil Court to have the order set aside, failing which the order shall be final.

Suit in Civil Court to set aside Provincial Government's order directing resumption.

PART F.—HOE-TAX OR HOUSE-TAX

47. (1) The Provincial Government may direct that in lieu of the revenue assessable on any land there shall be collected an annual tax on each male person who has completed the age of eighteen years taking part in the cultivation of the land at any time during the year of assessment, or on each family or house of persons taking part as aforesaid.

Hoe-tax or house-tax.

(2) The rates of the tax, the class of persons upon whom, and the localities and mode in which, it may be assessed, shall be determined by the Provincial Government.

(1) Substituted for the original note under section 45, vide Dy.L.Rev./46 of 1938.

CHAPTER IV

REGISTRATION

PART A.—THE PREPARATION AND MAINTENANCE OF REGISTERS

Registers
to be kept.

48. (1) The Deputy Commissioner of every district shall prepare and keep the following registers:—

- (a) a general register of revenue-paying estates ;
- (b) a general register of revenue-free estates ; and
- (c) such other registers as the Provincial Government may direct.

(2) The registers shall be written in the prescribed form and language, and shall be prepared, arranged, kept and maintained in the prescribed manner.

*Note:—*For the general registers prescribed under this section, see the rules in Part II, Chapter IV.

Existing
Registers.

49. Until registers are prepared for any tract under section 48, the Provincial Government may direct that any registers kept by or under the control of the Deputy Commissioner at the commencement of this Regulation shall be deemed to be registers prepared under that section.

Note:—(1) The forms of general register prescribed in the rules under Chapter IV of the Regulation, in accordance with section 48, have been written up for waste land grants and revenue-free estates throughout the province, and for permanently-settled estates in Goalpara.

(2) They have not been written up for permanently-settled estates in Sylhet. It has been decided that it would be a waste of time and labour to attempt the preparation of a general register of permanently-settled estates in the absence of a cadastral survey of the district. It has also been found impossible to substitute any register for the general register by a notification under section 49.

PART B.—REGISTRATION

Liability of
persons
succeeding
to estates to
give information of suc-
cession.

50. After the commencement of this Regulation—

- (a) every proprietor or land-holder succeeding to any estate, or share in an estate, whether by transfer or inheritance, and obtaining possession of the same ;
- (b) every joint proprietor or joint land-holder of any estate assuming charge of the estate, or of any share therein on behalf of the other proprietors or landholders thereof ;
- (c) every person assuming charge of any estate of a proprietor or land-holder, or of any share therein as manager ; and
- (d) every mortgagee obtaining possession of any estate of a proprietor or land-holder, or of any share therein ;

shall, within six months from the date of taking possession or assumption of charge, apply to the Deputy Commissioner of the district on the general registers of which the estate is borne for registration of his name as such proprietor, land-holder, manager or mortgagee, and of the nature and extent of the interest in respect of which the application is made.

Note :—(1) District Officers are responsible that the registers (*jamabandis* in the case of ordinary *raiya* lands) are maintained to date by the entry of all changes in proprietary possession.

(2) They should get information from the Registering Officer regarding all deeds affecting rights in land which are produced before them for registration, a clerk being deputed once a week, if necessary, to extract the required information from the Sub-Registrar's books. Where a separate registration clerk is entertained, the required information should be furnished monthly by the Sub-Registrar in the following form :—

- (i) Name of sub-registry office.
- (ii) Name and address of transferor.
- (iii) Name and address of transferee.
- (iv) Name and number of estate: its *pargana* and *mauza*.
- (v) Specification of share transferred.
- (vi) Date and description of deed.
- (vii) Date of registration.
- (viii) Remarks.

(3) It is the duty of the *mandal* or *patwari* to bring to notice all changes which he discovers in the course of his annual tours. The procedure to be followed in registering these changes after local investigation instead of by inquiry in Court is described in the Land Records Manual. The obligation of the *mandal* or *patwari* to report changes does not absolve private persons from liability under sections 50 and 51.

51. Every person who, at the commencement of this Regulation, is in the possession of an estate or of any share in an estate as proprietor or land-holder, or as manager of the estate of a proprietor or land-holder, or as mortgagee, may apply to the Deputy Commissioner of the district on the general register of which the estate is borne for registration of his name as such proprietor, land-holder, manager or mortgagee, and of the nature and extent of the interest in respect of which the application is made.

Existing proprietor, etc., may apply for registration.

52. (1) On receiving an application under section 50 or section 51, the Deputy Commissioner shall, if he considers there are sufficient grounds for proceeding with the application, publish a notice requiring all persons who object to the registration of the name of the applicant, or who dispute the nature or extent of the interest in respect of which registration is applied for, to give in a written statement of their objections, and to appear on a day to be specified in the notice, not being less than one month from the date thereof.

Procedure on application for registration.

(2) If the application alleges that the applicant has acquired possession of the estate, or share in an estate in respect of which he applies to be registered, by transfer from any person, a copy of the notice shall be served on the alleged transferor, or, if he is dead, upon his heirs.

Inquiry by
Deputy Com-
missioner.

53. On the day fixed in the notice issued under section 52, or as soon thereafter as possible, the Deputy Commissioner shall consider any objections which may be advanced, and, after such further inquiry (if any) as appears necessary to ascertain the truth of the succession, assumption of charge or possession alleged in the application, shall, if it appears to him that the succession accompanied by possession has taken place or that charge has been assumed or that the applicant is in possession, as the case may be, make an order directing the registration.

Note :—In uncontested cases evidence need not be recorded unless the registering officer considers inquiry by the examination of witnesses necessary as to the fact of possession.

Power of
Deputy Com-
missioner to
direct regis-
tration on
information
received
otherwise
than through
application.

***53A.** (1) Notwithstanding anything contained in sections 50 to 53, where the Deputy Commissioner has received information, otherwise than through an application, of any such taking of possession or assumption of charge as is referred to in section 50, he may make an order directing the registration of the name of the person so taking possession or assuming charge :

Provided that—

- (a) the information has been verified by local inquiry made by an officer not below the rank of an Assistant Settlement-officer, or
- (b) notice has been published and an inquiry has been held in the manner prescribed by sections 52 and 53 as if an application for registration had been received from the person to whom the information relates.

(2) Where any person is aggrieved by an order directing registration under this section which has been made after verification of the information received by local inquiry only, he may apply to the Deputy Commissioner to have such order set aside, and on receipt of such application the Deputy Commissioner shall cancel the registration and then proceed to publish the notice and hold the inquiry prescribed by sections 52 and 53 as if an application for registration had been received from the person whose name had been registered.

Note :—(1) For the procedure to be followed in dealing with mutation cases by local investigation see the instructions in the Assam Land Records Manual. A case which has been disposed of by local investigation may be reopened on application, and should then be dealt with formally by inquiry in Court. Cases which cannot be disposed of by local investigation,—including, generally, all cases in which a dispute exists,—must be made the subject of formal inquiry in Court, after issue of notice according to the procedure laid down by the Registration Rules (Chapter IV of Part II).

* New section inserted by Regulation II of 1905, and brought into force in all areas in which Chapter IV of Regulation I of 1866 is in force, except the North Cachar Hills.

Note:—(2) Petitions of objection to applications for mutation must be stamped.

(3) Partition cases must be kept entirely distinct from mutation proceedings, and an order granting separate *pattas* must never be issued in connection with an application for registration of names. Should any person desire to have his share of a holding partitioned off to him, he must apply separately for partition under Chapter VI of the Regulation.

(4) The payment of land revenue in respect of the interest to be registered should not be made a condition precedent to registration.

54. If, in the course of an inquiry made under section 53, a dispute regarding the fact of possession arises, and the Deputy Commissioner is unable to satisfy himself as to who is in possession, he shall ascertain by summary inquiry who is the party best entitled to possession, and shall put him in possession and make the necessary entry in the proper register accordingly.

Power to put one party in possession in case of dispute.

Note:—(1) Orders should not be passed under this section on the summary local inquiry of Sub-Deputy Collectors.

(2) Officers conducting summary registration inquiries under sections 53 and 54 should not let them drift into full and regular inquiries such as would have to be held in order to dispose of the matter finally in the Civil Court. It is necessary also to avoid going to the opposite extreme. The question of how deeply Revenue Officers should go into the matter is one of degree and can only be determined by plain common sense.

(3) An officer should not leave it to the parties, as in a civil suit, to raise what issues they please, and adduce what evidence they please, but should, on the dispute first developing itself before him, take the matter into his own hands and make up his mind as to the limits to which he will push the inquiry.

(4) Deputy Commissioners should, when these cases come before them on appeal, give hints to their subordinates on particular points which will gradually guide them to the proper medium in such matters.

(5) The nature and extent of the interest must be recorded in all registration cases, even when the determination of this point is one of great difficulty.

55. After the commencement of this Regulation, any person who holds a *talukdari* or other similar tenure which has been created since the time of the Permanent Settlement, and is held immediately from the proprietor of a permanently-settled estate, may apply to the Deputy Commissioner to have the tenure registered.

Registration of tenures in permanently-settled estates.

56. (1) On receiving an application under section 55 the Deputy Commissioner shall serve a notice on the recorded proprietors of the estate in which the tenure is situated, and shall also publish a general notice requiring the proprietors or any persons interested, who object to the application, to file within thirty days from the date of the notice a written statement of their objections.

Procedure on application for registration under section 55.

(2) If within the time specified no objection is made, the Deputy Commissioner shall register the tenure.

(3) If within the time specified an objection is made by any recorded proprietor, or by any person interested not being a proprietor, the Deputy Commissioner shall examine the person so objecting and, if it appears that he has probable ground of objection, shall suspend proceedings and refer the parties to the Civil Court.

(4) Provided that no tenure shall be registered under this section unless the Deputy Commissioner is satisfied that it has been created in good faith and at a rent not less than the full amount of the revenue fairly payable in respect of the lands comprised in it.

Note:— Persons cannot obtain registration for a share in a revenue-paying estate regarding which they have arranged with the registered proprietors to pay no revenue, or, if any, only a nominal sum.

Registration fee.

57. On any registry under this Chapter, fees may be levied from the person in whose favour the registration is made at the prescribed rates.

*Note:—*For the rates prescribed, see rule 126 of the rules framed under this Chapter in Part II, Chapter IV.

Penalty for non-registration.

58. (1) If any person, being required by section 50 to apply for registration, voluntarily or negligently omits to do so within the time specified in that section, he shall be liable to a fine, to be imposed by the Deputy Commissioner which may extend to five times the amount of fee which would be payable under section 57 for registration, and to such further daily fine as the Deputy Commissioner may think fit to impose, not exceeding one rupee for each day during which the person omits to apply for registration after a date to be fixed by the Deputy Commissioner in a notice requiring him to apply for registration ; and

(2) A person required by section 50 to apply for registration shall not acquire, or be deemed to have acquired, as against the Crown, any interest in land as proprietor, land-holder, manager or mortgagee, or be entitled to prefer any claim against the Crown in respect of such interest, as long as he omits to apply for registration, but shall be subject to all the liabilities of a proprietor, land-holder, manager or mortgagee so far as regards the payment of revenue and all other obligations to the Crown.

No person bound to pay rent to unregistered proprietor, etc.

59. (1) No person shall be bound to pay rent to any person claiming it as proprietor, land-holder, manager or mortgagee in possession of an estate, unless the name of the claimant has been registered under this Chapter.

(2) No person, being liable to pay rent to two or more such proprietors, land-holders, managers or mortgagees, shall be bound to pay one such proprietor, land-holder, manager or mortgagee more than the amount which bears the same proportion to the whole of the rent as the extent of the share in respect of which the proprietor, land-holder, manager or mortgagee is registered bears to the entire estate.

Note:—(1). It is immaterial whether the estate-holder was registered before the Assam Land and Revenue Regulation came into force or not. He must apply again for registration under the Regulation if he wishes to establish a legal claim to rent.

Note:—(2). The permanently-settled portion of Sylhet was withdrawn from the operation of this section by Notification No. 27R., dated 26th Jul, 1889, but this section has been made applicable by Notification No. 3522R., dated the 10th November 1919, to the permanently-settled portions of *parganas* Renga, Dakshinkach

and Baraya in the district of Sylhet in respect of which a record-of-rights has been completed.

Ruling.—This section applies to rents accruing due after the Regulation came into force and not to rents already due on the date on which it came into force. [*Braro Nath Chowdhury and others versus Birmani Singh Manipuri*—*I.L.R. Cal. 227 (December 1887)*].

PART C.—MISCELLANEOUS

60. Subject to the prescribed conditions and to payment of the prescribed fees, all registers kept under this Chapter shall be open to public inspection ; and subject as aforesaid, the Deputy Commissioner shall supply an extract from any such register to any person who may apply for the same.

Public entitled to inspect and to apply for extracts from registers.

Note.—For the fees, etc., prescribed under this section see rule 129 of Part II, Chapter IV.

61. Whenever any sum of money is payable (otherwise than under the Land Acquisition Act, 1894) by the Deputy Commissioner to two or more proprietors, land-holders, managers or mortgagees in possession of an estate, the Deputy Commissioner may pay to any one or more recorded proprietors, land-holders, managers or mortgagees thereof, respectively, such portions of the said sum as may be proportionate to the extent of the interest in respect of which each such proprietor, land-holder, manager or mortgagee is registered, and the receipt of each such proprietor, land-holder, manager or mortgagee shall afford full indemnity to the Deputy Commissioner in respect of any sum so paid.

Power of Deputy Commissioner to pay recorded proprietors, etc., money due to them in accordance with their registered interests.

62. Nothing contained in this Chapter and nothing done in accordance therewith shall be deemed to—

Saving clause.

- (a) preclude any person from bringing a suit in the Civil Court for possession of, or for declaration of his right to, any immovable property to which he may deem himself entitled ; or
- (b) render the entry of any land in any register under this Chapter as revenue-free an admission on the part of the Crown of the right of the person in whose name the land may be entered, or an admission of the validity of the title under which the said land is held revenue-free.

CHAPTER V.

ARREARS AND MODE OF RECOVERING THEM

LIABILITY FOR REVENUE AND DEFAULT

63. Land-revenue payable in respect of any estate shall be due jointly and severally from all persons who have been in possession of the estate or any part of it during any portion of the agricultural year in respect of which that revenue is payable.

Liability for land-revenue, etc.

Liability for house-tax of families of cultivators.

64. When tax is imposed on a family or house in respect of the cultivation of any land, the amount due for any year of assessment from the family or house shall be due jointly and severally from all males of the family or house who, at any time during the year, being then above the age of eighteen years, took any part in the cultivation of that land.

Procedure when co-proprietor of permanently-settled estate desires to pay separately.

✓65.(1) When there are several recorded proprietors of a permanently-settled estate, any one of them, whether he is entitled to a share of the estate or to particular lands comprised therein, may, if he desires to pay his share or portion of the revenue separately, submit a written application to that effect to the Deputy Commissioner specifying his share of the estate or the particular lands therein to which he is entitled, and when he claims particular lands the portion of the revenue for which, as between him and his co-proprietors, he is liable.

(2) The Deputy Commissioner shall then publish a notice requiring all persons who object to the application to appear within six weeks from the date of the notice and give in a written statement of their objections.

(3) If within the period specified in the notice no objection is made by any recorded co-proprietor of the estate, the Deputy Commissioner shall open separate accounts for the applicant's share or lands and for the aggregate of the shares or lands of the other proprietors, and shall credit separately in those accounts all payments made by him and them respectively.

(4) If any recorded co-proprietor of the estate objects that the applicant has no right to the share or lands claimed by him, or that his interest in the estate is less or other than that claimed by him, or, if the application is in respect of particular lands, that the amount of revenue stated by the applicant to be payable on account of those lands is not the amount which is recognised among the co-proprietors as the revenue thereof, the Deputy Commissioner shall refer the parties to the Civil Court, and shall suspend proceedings until the objection is withdrawn or the question at issue is judicially determined.

(5) The opening of separate accounts under this section shall not affect the joint and several liability imposed by section 63 except in so far as is, by this Regulation, expressly provided.

Note:—(1) If a person owns particular lands in an estate, a person owning a share of the residue would not own a share of the estate but of particular lands, and he could therefore only open a separate account for the actual plots held by him, and not for his share in the residue; the Regulation makes no provision for opening a separate account for a share of particular lands.

Note:—(2) In a case in which a *halabadi* and a *dassana* estate, settled with the same owners were intermingled in such a way that while it was possible to define the boundaries of the aggregate of the two, it was impossible to determine which lands within

those boundaries belonged to each, it was ruled that no separate account could be opened for lands within these boundaries, inasmuch as it is clear from section 65 that in order that a separate account may be opened in respect of particular lands, they must be ascertained to be in some particular estate.

Note:—(3) Separate account cases must not be postponed until arrears of revenue are paid.

Note:—(4) If in any case in Sylhet in which a person having opened separate accounts allows one portion of his estate to be brought to sale, the auction-purchaser complains that the opening of a separate account was secured by collusion and fraud, and that the apportionment of the *jama* is wrong, the Deputy Commissioner should call on the owners of the unsold portion of the estate to show cause against the order for a separate account being set aside and if they are unable to show cause, he should report the matter to the Commissioner for the orders of Government.

66. Every sum payable under this Regulation, on account of land-revenue, shall fall due on such date, and shall be payable in such manner, in such instalments, at such place and to such person, as may be prescribed.

Revenue when due, and where and to whom payable.

Note:—The instalments of land-revenue and the dates on which they are due, in force in the several districts, will be found in Part II, Chapter V, SECTIONS I and V.

67. Land-revenue not paid on the date when it falls due shall be deemed to be an arrear; and every person liable for it shall be deemed to be a defaulter.

“Arrear” and “defaulter” defined.

NOTICE OF DEMAND

***68.** (1) When an arrear has accrued, an additional charge by way of penalty not exceeding one rupee may be levied.

Penalty leviable on arrears and notice of demand.

(2) If the arrear is not in respect of a permanently-settled estate, the prescribed officer may in his discretion, before employing any of the processes for enforcing payment prescribed by this Chapter, issue a notice of demand, calling on the defaulter to pay the amount within a time specified.

Provided that, in such classes of cases, not being cases in which an arrear has accrued in respect of a permanently-settled estate, as the Provincial Government may direct in this behalf, the prescribed officer shall not employ any such process for enforcing payment as aforesaid, until he has issued a notice of demand and the defaulter has failed to pay the arrear within the time specified in such notice.

Note:—(1) For the “prescribed officer” referred to in this section, see rule 133 in Part II, Chapter V, SECTION I.

Note:—(2) This section, it will be observed, empowers a Deputy Commissioner to issue in his discretion a notice of demand as an alternative to a warrant, and the issue of notice should precede the issue of warrant in the case of land-holders of position who are ordinarily regular payers.

Note:—(3) In the case of temporarily-settled areas in Sylhet [and Cachar] the practice of issuing a notice of demand has been discontinued. †

Note:—(4) In the case of temporarily-settled estates in the Assam Valley, the notice of demand has been dispensed with, but *mauzadars* are required to send warning notices by post or messenger before proceeding to attach a *raiya*'s property.

* New section substituted by Regulation II of 1905.

† The last sentence in the original Note (3) under section 68(2) was deleted and the words “and Cachar” were added after the word “Sylhet” in the first line, vide L. Rev. 263 of 1939.

SALE OF MOVEABLES

Attachment
and sale of
moveables.

69. (1) The Deputy Commissioner may, for the recovery of an arrear, order the attachment and sale of so much of a defaulter's moveable property as will, as nearly as may be, defray the arrear.

(2) Every such attachment and sale shall be conducted according to the law for the time being in force for the attachment and sale of moveable property under a decree of a Civil Court, [subject to such modifications thereof as may be prescribed by rules framed by the Provincial Government for proceedings under the Assam Land and Revenue Regulation.]†

(3) Nothing in this section shall authorise the attachment and sale of necessary wearing apparel, implements of husbandry, tools of artisans, materials of houses and other buildings belonging to and occupied by agriculturists, or of such cattle or seed-grain as may be necessary to enable the defaulter to earn his livelihood as an agriculturist.

*Note:—*When the Deputy Commissioner intends to proceed against a defaulter's moveable property lying in a district, other than the district in which the arrear accrued, the provisions of section 3 of the Revenue Recovery Act (Act I of 1890) should be followed.

ATTACHMENT OF DEFAULTING ESTATE

Attachment
of estate,
application
of profits and
duration of
attachment.

***69A.** (1) When an arrear has accrued in respect to a temporarily-settled estate, the Deputy Commissioner, with the previous sanction of the Commissioner, may attach the estate, and may take it under his own management or may let it in farm.

(2) During the continuance of such attachment, the settlement-holder shall be excluded from possession of the land attached, and the Deputy Commissioner or the person to whom it is let in farm by the Deputy Commissioner shall have all the rights of the settlement-holder to manage the estate, and to realise the rents and profits arising therefrom.

(3) The surplus profits of the estate, after defraying the costs of attachment and of collection, shall be applied, first, to the payment of any revenue becoming due in respect of such estate during the attachment, and, next, to discharging the arrear for the recovery of which the attachment was made.

(4) The attachment shall continue until the arrear is paid or realised from the profits of the estate attached, or the Deputy Commissioner reinstates the settlement-holder in possession :

Provided that, without the sanction of the Provincial Government, no attachment shall continue for a longer period than five years.

† Introduced by Assam Act III of 1943.

* New section inserted by Regulation II of 1905.

SALE OF DEFAULTING ESTATE

70. When an arrear has accrued in respect of a permanently-settled estate or of an estate in which the settlement-holder has a permanent, heritable and transferable right of use and occupancy, the Deputy Commissioner may sell the estate by auction : When estate may be sold.

Provided that—

- (1) [except when the Provincial Government by general order applicable to any local area or any class of cases, or by special order, otherwise direct]†, an estate which is not permanently-settled shall not be sold unless the Deputy Commissioner is of opinion that the process provided for in section 69 is not sufficient for the recovery of the arrear ;
- ✓(2) if the arrear has accrued on a separate account opened under section 65, only the shares or lands comprised in that account shall in the first place be put up to sale ; and, if the highest bid does not cover the arrear, the Deputy Commissioner shall stop the sale, and direct that the entire estate shall be put up for sale at a future date, to be specified by him ; and the entire estate shall be put up accordingly and sold ;
- (3) no property shall be sold under this section—
 - (a) for any arrear which may have become due in respect thereof while it was under the management of the Court of Wards, or was so circumstanced that the Court of Wards might have exercised jurisdiction over it under the law for the time being in force ; or
 - (b) for any arrear which may have become due while it was under attachment by order of a revenue authority.

Note :—(1) In the temporarily-settled estates*, sale must not be resorted to as a general measure without the previous sanction of the Provincial Government which can only be given when it is clearly shown that the realisation of the arrears by the ordinary process is likely to be more than usually difficult.

† *Note* :—(2) Officers holding revenue sales of temporarily settled Estates are required to ignore the bids of those who are not *bona fide* cultivators such as Marwaris and others.

Note :—(3) Ministerial or menial officers are not allowed to have anything to do with the sale or purchase of defaulting estates otherwise than to the extent necessary for the performance of their duties as officers of Government.

Note :—(4) No *mauzadar* shall, without the permission of the Deputy Commissioner or Subdivisional Officer, bid for or purchase land sold at his instance for arrears of revenue in his *mauza*.

† Inserted by Regulation II of 1889.

* The words "In the temporarily-settled estates" in Note (1) to section 70 were substituted for the words "Temporarily-settled estates in the Jaintia Parganas... elsewhere" vide memorandum No.L.R.1167/403-R., dated the 3rd February 1939.

‡ Inserted by Government letter No. RS.4/46, dated the 18th May 1946.

Rulings.—(1) A person who had no interest in an estate was in adverse possession of lands really included in the estate which was sold under section 70 of the Assam Land and Revenue Regulation; he claimed those lands as situated within a neighbouring estate owned by him; his adverse possession had not, at the time of sale, continued for the statutory period so as to ripen into ownership:

Held, that he was not a defaulting proprietor at the date of the sale and as he was a stranger to the proceedings for delivery of possession, the symbolical delivery could not avail against him. [*Jitendra Kumar Pal Chowdhury versus Mohendra Chandra Sarma and others*,—24 C.L.J. 62 (July 1914)].

(2) On a sale held under section 70 of the Assam Land and Revenue Regulation on account of an arrear, a person who has acquired a good title by adverse possession against the original proprietor at the time of sale, is a defaulter and cannot assert a good title as against the purchaser, an unrecorded proprietor of the estate.

What is sold is the estate and the purchaser is entitled to take that estate as against the defaulting proprietors [*After Ali and others versus Brojendra Kishore Roy Chowdhury*,—24 C.L.J. 60 (February 1915)].

(3) Where persons had acquired, by adverse possession, the proprietary interest in a part of an estate and had allowed the revenue to fall into arrear for which it had to be sold under the Assam Land and Revenue Regulation, they were defaulters by reason of section 67 read with section 63 and not mere incumbrancers. The fact that they claimed to possess the land as part of a different estate was immaterial. [*Mahim Chandra Chowdhury versus Pyari Lal Das*,—I.L.R. 44, Cal. 412, (May 1916)].

(Seems to dissent from, without mentioning, the ruling in I.L.R. 43, Cal. 779.)

(4) A purchaser at a sale for arrears of revenue under section 70 of the Assam Land and Revenue Regulation is entitled to sue the defaulting proprietors for recovery of possession within twelve years from the date of delivery of symbolical possession to him.

Such a purchaser may be one of the defaulting proprietors and he will have the same rights; except, however, in a possible case when the default and the sale are found to have been fraudulently procured by him whereby his very right of suing to recover possession from his previous co-owners is affected.

The article of the Limitation Act applying to such suits is not Art. 121 but 142 or 144. [*Baikuntha Nath Das versus Sheik Azidulla and others*,—C.W.N. 778, (February 1928)].

Estate to be sold free of incumbrances.

71. Property sold under section 70 shall be sold free of all incumbrances previously created thereon by any other person than the purchaser:

Provided that—

first, nothing in this section shall apply—

(a) in a permanently-settled estate,—

(1) to tenures which have been held from the time of the Permanent Settlement; or

(2) to tenures held immediately of the proprietors which have been created since the Permanent Settlement and which have been registered under Chapter IV;

(b) in any estate, to tenures created *bona fide* and at⁽¹⁾ a rent no less than the full amount of the revenue fairly payable in respect of the land;

secondly, nothing in this section shall entitle a purchaser to eject any tenant having a right of occupancy under the Rent Law for the time being in force, or to enhance the rent of any such tenant otherwise than in the manner prescribed by that law;

(1) In paragraph (b) of the first proviso to section 71 the word “at” after the words “*bona fide* and” was inserted by Revenue Department memorandum No. L.R.2812—3919-R., dated the 7th November 1938.

thirdly, nothing in this section shall apply when the purchaser is a recorded or unrecorded proprietor or settlement-holder of the estate.

Ruling.—A purchaser of a part of a permanently-settled estate is entitled to the benefit of section 71 of the Assam Land and Revenue Regulation, inasmuch as in section 71 the words used are “property sold under section 70”, and the property to which reference is made in section 70 includes both an estate as well as a share in respect of which revenue has been separately apportioned. [*Mahomed Nasim versus Kasi Nath Ghose and another*— I.L.R. 26, Cal. 194, (August 1898)].

*72. (1) If the Deputy Commissioner proceeds to sell any property under section 70, he shall prepare a statement in manner prescribed, specifying the property which will be sold, the time and place of sale, the revenue assessed on the property and any other particulars which he may think necessary. Notice of sale.

(2) A list of all estates for which a statement has been prepared under sub-section (1) shall be published in manner prescribed, and the copy of the statement relating to every such estate shall be open to inspection by the public free of charge in manner prescribed.

(3) If the revenue of any estate for which a statement has been prepared under sub-section (1) exceeds five hundred rupees, a copy of the statement shall be published in the official *Gazette*.

Note.—Sales for arrears need not be published in the *Gazette* unless the revenue of the share to be sold for arrears exceeds Rs.500 ; the total revenue paid by the estate is immaterial.

(4) When the arrear has accrued on an estate, not being a permanently-settled estate in the district of Sylhet, a copy of the statement prepared under sub-section (1) shall be served on the defaulter, or, if he cannot be found, posted on the estate in manner prescribed.

(5) When the arrear has accrued on a permanently-settled estate in the district of Sylhet, a copy of the statement shall be posted on, or in the vicinity of, the estate in manner prescribed and, if any proprietor of the estate has registered his name and address in the manner prescribed, a copy of the notice shall be despatched to him by post in a registered cover to that address.

(6) In making rules prescribing the manner of registering names and addresses for the purposes of sub-section (5), the Provincial Government may impose a fee for such registration and may fix a period after which such registration will, unless renewed, become void.

Note.—For details of procedure to be followed, the rules in Part II, Chapter V should be referred to.

Proclama-
tion to
tenants of
defaulter.

73. Whenever any property is notified for sale under section 72, the Deputy Commissioner may publish a proclamation forbidding the tenants of the defaulter to pay to the defaulter any rent which has fallen due since the arrear accrued, on pain of not being entitled to credit in their accounts with the purchaser for any sum so paid.

Sale by
whom and
when to be
made.

74.(1) Every sale under this Chapter shall be made either by the Deputy Commissioner in person, or by an officer specially empowered by the Provincial Government in this behalf.

√(2) No such sale shall take place on a Sunday or other authorized holiday, or until after the expiration of at least thirty days from the date on which the list of estates* has been published under section 72.

Note.—The date of sale should be so fixed that the day preceding the sale is an open day and not a gazetted holiday.

(3) The Deputy Commissioner may, from time to time, postpone the sale, and every postponement of sale of a permanently-settled estate shall be reported to the Commissioner or (where there is no Commissioner) to the Provincial Government.

When sale
may be
stayed.

75. If the defaulter pays the arrear of revenue in respect of which the property is to be sold, and †the fee (if any) prescribed in this behalf, at any time before the day fixed for the sale, the sale shall be stayed.

Note.—(1) For the fee prescribed under this section see rules 165 and 169 in Part II, Chapter V, SECTIONS III and IV.

(2) The Deputy Commissioner of Sylhet should have a notice stuck up outside his own and subdivisional cutcheries warning the public that tender of payment of arrears on the day of sale will not be accepted except for very special reasons.

Right of
co-proprie-
tors to
purchase
share or
land sold
on separate
account.

76. Where the arrear has accrued on a separate account opened under section 65, and a sale of the entire estate has been directed under section 70, proviso (2), any proprietor of the estate who is not comprised in the separate account may, within ten days from the time at which the direction is given, purchase the share or lands comprised in the separate account by paying the amount of the arrear, and the provisions of section 71 shall, notwithstanding the third proviso thereto, apply to such a purchase.

Note.—In a case where a separate account had been opened for a portion of an estate and the estate was sold for arrears accruing on the remaining portion, it was held by the Local Government that under section 65(3) there must necessarily be a separate account for the remaining portion, and, therefore, a proprietor having any share in that portion is not entitled to purchase the estate under this section.

*The words "list of estates" were substituted for the words "proclamation of sale" by section 5 of Regulation II of 1889.

†The words "the fee (if any) prescribed in this behalf" were inserted by section 6 of Regulation II of 1889.

77. The person declared to be the purchaser at an auction-sale under the foregoing sections shall be required to deposit immediately twenty-five per centum on the amount of his bid, and in default of such deposit the property shall forthwith be again put up and sold.

Deposit by purchaser.

78. (1) The full amount of purchase-money shall be paid by the purchaser before sunset of the fifteenth day from date on which the auction-sale took place, or, if that day is a Sunday or other authorized holiday, then on the next following office day.

Payment of balance of purchase-money and consequences of default.

(2) In default of payment within that period, the deposit, after defraying thereout the expenses of the sale, shall be forfeited to the Government, the property shall be re-sold, and the defaulting purchaser shall forfeit all claim to the property, or to any part of the sum for which it may be subsequently sold :

Provided that no re-sale under this section shall be made unless and until a fresh notice has been issued in the manner prescribed for the original sale.

(3) If the proceeds of the sale which is eventually made are less than the price bid by the defaulting purchaser, the difference shall be leviable from him under the provisions of this Chapter as if it were an arrear.

†[Provided that the provisions of this section shall not apply to any case in which the sale has been set aside under section 78A before the full amount of purchase-money falls due under sub-section (1) of this section.]

*78A. (1) Where an estate has been sold under section 70 or 76 any person either owning such estate or a part thereof or holding an interest therein by virtue of a title acquired before such sale, may apply on or before the thirtieth day from the date of sale to have the sale set aside on depositing in the Deputy Commissioner's Court—

Application to set aside sale on depositing percentage of purchase-money.

(a) for disposal as directed in sub-section (2) a sum equal to five per cent. of the purchase-money up to Rs. 1,000 and to three per cent. on the excess over Rs. 1,000 : provided that such sum shall not be less than one rupee ; and

(b) for payment to the Provincial Government, the amount specified in the proclamation of sale as that for recovery of which the sale was ordered together with the expenses of the sale.

(2) If deposit and application be made as aforesaid, the Deputy Commissioner shall set aside the sale and shall cause to be repaid to the purchaser the purchase-money so far as it has been deposited together with the deposit made

† Introduced by the Assam Land and Revenue (Amendment) Act, 1936 (III of 1936).

* Introduced by the Assam Land and Revenue (Amendment) Act, 1936 (III of 1936).

under sub-section (1)(a), unless the former has been forfeited to the Government under sub-section (2) of section 78, in which case the latter sum shall also be forfeited to the Government :

Explanation.—The word ‘estate’ in this section includes a separate account opened under section 65.

* *Note.*—In computing the period prescribed for filing an application under section 78A, the day of sale should be excluded.

† *Ruling.*—Similarly worded provisions occur in section 174 of the Bengal Tenancy Act and in Order 21, Rule 90 of the Code of Civil Procedure. Under these provisions, the High Court have held that a decree-holder attaching a property in execution of the decree, or a person attaching a property before judgment, who has obtained a decree before the date of sale, is a person entitled to apply. (*Bulanda Bashini Dassi versus Pran Govinda Dhar*—40 C.W.N., Page 1334, and *Govinda Prosad Dalal versus Brindaban Chandra Nesipori and others*—46 C.W.N., Page 1333).

Application
to set aside
sale on
ground of
mistake or
irregularity.

79. At any time within sixty days from the date of the sale, application in writing may be made to the Commissioner, or (where there is no Commissioner) to the Provincial Government, to set aside the sale on the ground of some material irregularity or mistake in publishing or conducting it :

Provided that no sale shall be set aside on this ground unless the applicant proves to the satisfaction of the Commissioner, or the Provincial Government (as the case may be), that he has sustained substantial injury by reason of the irregularity or mistake complained of :

‡ Provided also that the non-delivery or misdelivery of a registered cover despatched under section 72, sub-section (5), shall not, for the purposes of this section, be deemed an irregularity or mistake in publishing or conducting the sale.

Note.—(1) Appeal under this section may be presented to the Deputy Commissioner, for transmission to the Commissioner. The Deputy Commissioner should forward such appeals with his report and with the record of the case, together with a translation of the petition of appeal, if it is in the vernacular. Appeals withdrawn on compromise need not be reported.

(2) Before any recommendation is made for the annulment of the sale of an estate for arrears of revenue under section 79 or section 81 of the Regulation, a deposit should be required of a sum of money sufficient to cover the arrears of revenue for which the estate is sold, the cost of sale, the claim for interest at the rate of 6 per cent. per annum on the purchase-money, as also all intermediate payments of Government dues which may have been made by the auction purchaser. In cases in which no recommendation for annulment of sale is made, but the sale is set aside by the Commissioner or the Provincial Government on appeal, the payment of interest on purchase money at 6 per cent. per annum is always made one of the conditions of the order passed, and if that condition is not complied with, the order becomes null and void or, in other words, the sale becomes final. It is for the Deputy Commissioner concerned to insist upon compliance, within a reasonable time, with the conditions which may be imposed by the orders passed by the Commissioner or the Provincial Government, and for this purpose a period of 15 days from the date on which the orders are communicated to the appellant may be considered a reasonable interval to allow.

* Added by C.S. No. 66 to the fifth edition of this Manual.

† Inserted by C.S. No. 70 to the fifth edition of this Manual, vide Dy.L.M., 1998/36, dated the 28th January 1937.

‡ The second proviso was added by section 7 of Regulation II of 1889.

* (3) The following procedure is recommended for the recovery of interest charges when the *mauzadar* or revenue office is at fault in sale cases :—

- (i) where the *mauzadar* after accepting payment of revenue does not take proper steps to stop the sale, he shall bear the interest on the purchase money ;
 - (ii) where the *mauzadar* proves that a report for stay of the sale was duly submitted, the fault should be presumed to be with the dealing clerk in the office who should therefore bear the interest charges ;
 - (iii) and finally where the *mauzadar* alleges but cannot prove that a report for stay of the sale was duly submitted, the interest charges should be distributed by the Deputy Commissioner between the *mauzadar* and the dealing clerk on the basis of the evidence available.
- (4) Deputy Commissioners should insist on the grounds of appeal being clearly and unequivocally stated before they receive or forward to higher authority a petition of appeal.
- (5) A Deputy Commissioner is not bound to hear a pleader when a report on a petition for setting aside a sale comes before him.

80. (1) A sale on which the purchase-money has been paid as directed in section 78, and against which no application under section †[78A or] 79 has been preferred, shall, subject to the provision of sections 81 and 82, be final at noon of the sixtieth day from the day of sale, reckoning the said day of sale as the first of the said sixty days.

Sale when final.

(2) A sale against which such an application has been preferred and has been dismissed by the Provincial Government or Commissioner shall, subject as aforesaid, be final from the date of the dismissal, if more than sixty days from the day of sale, or, if less, then at noon of the sixtieth day as above provided.

Ruling.—What is stated in the sale certificate as the date of confirmation of sale cannot operate in law as the date when the sale became final under section 80 of the Assam Land and Revenue Regulation. [*Jitendra Kumar Pal Chowdhury versus Mohendra Chandra Sarma and others*,—24 C.L.J., 62 (July 1914)].

Obiter.—A sale-certificate is not conclusive as to the date on which a sale under section 70 of the Assam Land and Revenue Regulation becomes final. [*Baikuntha Nath Das versus Sheik Azidulla and others*,—32 C.W.N., 778 (February 1928)].

‡**81.** The Provincial Government may, on application made to them at any time within one year of a sale becoming final under section 80, set the sale aside on the ground of hardship or injustice.

Annulment of sale on ground of hardship.

See Notes under section 79.

82. (1) A sale for arrears of revenue shall not be annulled by a Civil Court, except on the ground of its having been made contrary to the provisions of this Regulation, and on proof that the plaintiff has sustained substantial injury by reason of the neglect of those provisions.

Annulment of sale by Civil Court.

(2) A suit to annul such a sale shall not be entertained upon any ground, unless that ground has been specified in an application made to the Commissioner or Provincial Government under section 79, or unless it is instituted within one year from the date of the sale becoming final under section 80.

* Inserted by C.S. No.48 to the fifth edition of this Manual.

† Inserted by C.S. No.62 to the fifth edition of this Manual.

‡ New section substituted by section 8 of Regulation II of 1889.

(3) No person shall be entitled to contest the legality of a sale after having received any portion of the purchase-money.

Saving of
right to sue
for damages.

83. Nothing in the foregoing sections shall be construed to debar any person, considering himself wronged by any act or omission connected with a sale under this Regulation, from his remedy in a suit for damages against the person by whose act or omission he considers himself to have been wronged.

Re-payment
of purchase-
money when
sale is set
aside.

84. Whenever the sale of any estate is set aside *[except under Section 78A], the purchaser shall be entitled to receive back from the Provincial Government his purchase-money, except the surplus thereof (if any) paid away under the last clause of section 87, with or without interest, at such rate, not exceeding six per centum per annum, as the Provincial Government think fit.

On sale be-
coming final,
purchaser to
be put in
possession.

85. (1) After a sale has become final, the Deputy Commissioner shall put the purchaser into possession of the property sold, and shall grant him a certificate to the effect that he has purchased the property to which the certificate refers.

(2) The certificate shall bear the date on which the sale became final under section 80, and the title to the property sold shall vest in the purchaser from the date of the certificate, and not before.

†(3) A certificate granted to a purchaser under this section shall be conclusive evidence in his favour, and in favour of any person claiming under him, that every publication, serving, posting or despatch of any statement, list, notice or letter required by this Regulation, or the rules made under it, to be published, served, posted or despatched has been duly effected; and the title of any person who has obtained any such certificate or of any person claiming under him, shall not be impeached or affected under section 82 or otherwise by reason of any omission, informality or irregularity as regards the publication, serving, posting or despatching of any statement, list, notice or letter in the proceedings under which the sale was held at which the property was purchased:

Provided that nothing in this sub-section shall effect the power conferred on the Provincial Government by section 81.

Ruling.—A suit for recovery of possession brought within 12 years from the date on which the Collector gave symbolical possession to the purchasers, is within time. [*Muhim Chandra Choudhury versus Pyari Lal Das*—I. L. R. 44, Cal. 412 (May 1916.)].

Bar of suit
against
certified pur-
chaser.

86. The name of the purchaser to be entered in the certificate shall be that of the person declared at the time of sale to be the actual purchaser, and any suit brought in

*Inserted by C.S. No. 63 to the fifth edition of this Manual.

†Clause (3) added by section 9 of Regulation II of 1889.

a Civil Court against the certified purchaser on the ground that the purchase was made on behalf of another person not the certified purchaser, though by agreement the name of the certified purchaser was used, shall be dismissed with costs.

87. When a sale has become final under section 80, the proceeds of the sale shall be applied— Application of proceeds of sale.

first, to defraying the expenses of the sale ;

secondly, to the payment of the arrear due ;

thirdly, to the payment of any other arrear due by the same defaulter ;

and the surplus, if any, shall be paid to the person whose property has been sold, and shall not, except under an order of a Civil Court, be payable to any creditor of that person.

Note.—(1) Payment before suit, if made to a wrong person, may subject Government to a second claim from the rightful owner, but after a Civil Court has given a decree in favour of any person and Government has in compliance therewith paid him, it does not seem probable that any second claim against Government could stand good. Nonetheless, as Government has a residuary right to all unclaimed deposits, this interest alone will justify Government in meeting all such suits with resistance until a good title as proprietor has been made out by the claimant. When therefore a suit is brought, so far should Government contest it as shall secure that a *bona fide* good title is shown before a decree is passed.

(2) The claims of proprietors on account of the surplus sale proceeds of their estate should never be rejected on the ground of limitation.

88. The person named in the certificate of title as purchaser shall be liable for all instalments of land-revenue becoming due in respect of the property purchased subsequently to the accrual of the arrear for the recovery of which the property was sold. Liability of purchaser for revenue.

89. When an estate held by settlement-holders situate in any local area to which the Provincial Government may, by notification, apply this section, is sold under section 70, any recorded settlement-holder of the estate, not being himself in arrear with regard to the revenue which, as between him and the other settlement-holders, is payable by him, may, if the lot has been knocked down to a stranger, claim to take the property at the sum last bid : Right of pre-emption.

Provided that the claim is made on the day of sale, and before the officer conducting the sale has left the office for the day, and that the claimant fulfils all the other conditions of the sale.

Note.—The provisions of this section have been extended to all the plains districts.

ANNULMENT OF SETTLEMENT

90. (1) Where the estate in respect of which the arrear has accrued is not a permanently-settled estate, and is situate in any local area to which the Provincial Government may, by notification, apply this section, if the process provided for in section 69 is not sufficient for the recovery of the arrear, the Deputy Commissioner may, by proclamation published in the prescribed manner, annul the exist- Annulment of settlement.

ing settlement of the estate and relinquish the claim of the Government to the arrear :

Provided that—

- (a) if the arrear is in respect of an estate in which the settlement-holder has a permanent, heritable and transferable right of use and occupancy, the Deputy Commissioner shall not, unless the Provincial Government otherwise, by rule,† direct, annul the settlement without the sanction of the Provincial Government ;
- (b) this section shall not apply to the recovery of any arrear which may have accrued on an estate—
 - (1) while it was under the management of the Court of Wards or was so circumstanced that the Court of Wards might have exercised jurisdiction over it under the law for the time being in force; or
 - (2) while it was under attachment by order of a revenue authority.

(2) Upon the publication of a proclamation under this section, all incumbrances, other than the tenures mentioned in section 71, proviso *first*, clause (b), affecting the estate, or any portion thereof, shall become void, and the Deputy Commissioner *[may eject the settlement-holder from possession and] may enter upon and manage the estate and receive all rents and profits accruing therefrom, or may dispose of the estate, in accordance with the rules issued by the Provincial Government under section 12.

Note.—(1) The provisions of section 90 have been extended to all the districts in which the Regulation generally is in force.

(2) Deputy Commissioners have power to annul for arrears the settlement of estates in which the settlement-holders have *not* a permanent, heritable, and transferable right of use and occupancy. The annulment of settlement of an estate carries with it the remission of the arrear due thereon, and it is not necessary to apply for separate sanction to the remission.

(3) Deputy Commissioners are empowered to remit process fees in all cases in which the original demand is remitted or the process has been issued by mistake.

(4) An order formally annulling settlement should invariably be recorded when arrears due on annual *pattas* other than in *faul farar* cases are remitted by Deputy Commissioners. Deputy Commissioners should submit to the Commissioner a quarterly return in Form No. 103, showing the number of annual estates in each subdivision the settlement of which has been annulled during the quarter under section 90 of the Regulation and the amount of revenue remitted thereon.

(5) When under this section possession of an estate has been taken on behalf of Government, the Deputy Commissioner may, if immediate eviction would cause undue hardship, allow the former tenants or members of his family to continue to reside in the homestead free of rent, or subject to such rent as he may think fit, for the period of one year and may, for special reasons, extend the terms for such residence from year to year. Details of all cases of this nature shall be entered in a register to be kept in the Deputy Commissioner's office.

(6) See also rule 150 in Part II, Chapter V. To provide for the treatment of contumacious defaulters the following executive instructions were issued :—

(i) No land, the settlement of which has been annulled on account of arrears will be resettled with the defaulter or with any member of a joint family to which the

† *Vide* rule 149 in Part II, Chapter V, SECTION I.

*Inserted by Regulation II of 1905.

defaulter belongs, without the special sanction of the Deputy Commissioner or Sub-divisional Officer. Such sanction will not be given unless and until the arrears on account of which the settlement has been annulled have been first paid, with all costs of proceedings taken for their realisation.

(ii) Every *mandal* will visit at least once a year every field in his circle the settlement of which has been annulled under section 90 and will submit a special report to the *mauzadar* in every case in which he finds that a defaulter has re-occupied land from which he has been ejected, without paying the arrears and obtaining settlement. It will also be the duty of the *gaonburas* to report to the *mauzadar* any such cases which may come to their notice, and the *mauzadar* will report them to the Deputy Commissioner or Subdivisional Officer for orders.

(iii) In resettling lands, the settlement of which has been annulled on account of arrears, preference will be given to an applicant who tenders payment of the arrears and costs. Such land will not, during the agricultural year in which settlement is annulled, be settled with any person without payment of the arrears and costs, otherwise than on annual lease.

SALE OF IMMOVEABLE PROPERTY OTHER THAN THE DEFAULT- ING ESTATE

91. (1) If an arrear cannot be recovered by any of the foregoing processes, and the defaulter is in possession of any immoveable property, other than the estate in respect of which the arrear has accrued, the Deputy Commissioner may proceed against any of that other property situated within his district according to the law for the time being in force for the attachment and sale of immoveable property under the decree of a Civil Court.

Power to proceed against defaulter's other immoveable property.

(2) If there is no such other property in his district, the Deputy Commissioner may make under his hand a certificate in the prescribed form, of the amount of the arrear remaining unpaid, and may forward the same to the Deputy Commissioner of any other district in which this Regulation is in force, and within the limits of which the defaulter is possessed of any such property, and that Deputy Commissioner shall thereupon proceed to realise the arrear as if it were an arrear accruing in his own district.

¹) Note 1.—This section must be carefully distinguished from section 70. When an estate is sold for its own arrears, section 70 applies, when an estate is sold for arrears not its own, section 91 applies. The sale procedure and the legal effects of the sale are different in the two cases.

When a *mauzadar* defaults and the estate pledged by his surety is sold in consequence under the Regulation, the sale, being of an estate for arrears other than its own, is governed by the provisions of section 91. Accordingly, the sale rules in Order 21 of the Civil Procedure Code must be observed. In particular, as laid down in rule 73 of the aforesaid Order, no officer or other person having any duty to perform in connection with the sale should, either directly or indirectly, bid for the property. The officer conducting the sale should not, therefore, attempt to buy in the property for Government even in the absence of bids from others. Some person not coming within the prohibition contained in the rule cited may, however, with the permission of the officer conducting the sale, bid for and purchase the property on behalf of Government in any case where such a course is considered necessary or desirable.

(²) Note 2.—The expression in sub-clause (1) 'the law for the time being in force for the attachment and sale of immoveable property under the decree of a Civil Court' includes the procedure laid down in the Civil Procedure Code not only for the actual conduct of such attachment and sale, but also for the determination of claims and objections arising out of such sales and for setting them aside. In other words this section confers jurisdiction on the Deputy Commissioner to hear and determine claims and objections arising out of sales of immoveable property held under this section and applications to set aside such sales, in accordance with Order XXI of the Code of Civil Procedure.

(¹) Inserted by C. S. No. 16 to the fifth edition of this Manual.

(²) Added by C. S. No. 50 to the fifth edition of this Manual.

SUPPLEMENTAL

Recovery
of costs.

92. The costs of serving any notice, proclamation or other process under this Chapter shall be recoverable as part of the arrear in respect of which such process was issued.

Recovery
of existing
arrears.

93. Arrears of land-revenue due at the commencement of this Regulation shall be recoverable as nearly as may be according to the provisions of this Chapter.

Recovery of
other money.

94. The provisions of this chapter shall, so far as may be, apply to the recovery of any sum of money realisable under any enactment for the time being in force as if it were an arrear of land-revenue.

Power of
Provincial
Government
to make
rules.

95. The Provincial Government may, from time to time make rules, not inconsistent with this Regulation, to provide for the proper performance of all things to be done, and for the regulation of all proceedings to be taken, under this Chapter.

Note.—For the rules framed under this Chapter, see Part II, Chapter V.

CHAPTER VI

PARTITION AND UNION OF REVENUE PAYING ESTATES

“Perfect
partition”
and “imper-
fect parti-
tion” de-
fined.

96. Partition is either perfect or imperfect. “Perfect partition” means the division of a revenue-paying estate into two or more such estates, each separately liable for the revenue assessed thereon. “Imperfect partition” means the division of a revenue-paying estate into two or more portions jointly liable for the revenue assessed on the entire estate.

Persons en-
titled to
partition.

97. (1) Every recorded proprietor of a permanently-settled estate and every recorded land-holder of a temporarily-settled estate may, if he is in actual possession of the interest, in respect of which he desires partition, claim perfect or imperfect partition of the estate:

Provided that—

- (a) no person shall be entitled to apply for perfect partition if the result of such partition would be to form a separate estate, liable for an annual amount of revenue less than five rupees ;
- (b) no person shall be entitled to apply for imperfect partition of an estate unless with the consent of recorded co-sharers holding in the aggregate more than one half of the estate ;
- (c) a person may claim partition only in so far as the partition can be effected in accordance with the provisions of this Chapter.

(2) When two or more proprietors or landholders would be entitled under sub-section (1) to partition in respect of their respective interests in the estate, they may jointly claim partition in respect of the aggregate of their interests.

Note.—Applications for partition must not be granted if included in an application for mutation of names.

Rulings.—(1) An estate does not cease to be an entire estate within the meaning of the Assam Land and Revenue Regulation (I of 1886) because a few plots of land are common to it and some other estate, or because they are *brahmutter* or *debutter*, or because they are held in some undefined way jointly with other persons. [*Sarat Chandra Purkayastha versus Prokash Chandra Das Chowdhury and others*—I. L. R. 24, Cal. 751 (May 1897).]

(2) The revenue authorities have jurisdiction to partition a *mauza* appertaining to several estates as a step towards partitioning one of the estates. [*Brojendra Kishore Roy Chowdhury versus Kali Kumar Chowdhury*—I. L. R. 46, Cal. 239 (May 1918).]

(3) The revenue authorities have jurisdiction to partition an estate even when the lands of that estate, in whole or in part, are joint with the lands of other estates. [*Yasin Ali Mirdha and others versus Radhagovinda Chaudhuri and others*—I. L. R. 47, Cal. 354 ; 26 C. W. N. 381 (August 1919).]

98. Every application for perfect partition shall be in writing, shall be presented to the Deputy Commissioner, and shall specify the area of the estate, the applicant's interest therein, and the names of the other proprietors or land-holders.

99. (1) The Deputy Commissioner shall, if the application is in order and not open to objection on the face of it, publish a proclamation at his office, and at some conspicuous place on the estate to which the application relates ; and shall serve a notice on all such of the recorded proprietors or land-holders of the estate as have not joined in the application, requiring any of them in possession who may object to the partition to appear before him and state their objections, on a day to be specified in the proclamation and notice, not being less than thirty or more than sixty days from the date on which the proclamation is issued.

(2) Where, from any cause, notice cannot be personally served on any proprietor or land-holder, the proclamation shall be deemed sufficient notice under this section.

100. (1) If an objection preferred as required under section 99 raises any question of title which has not been already determined by a Court of competent jurisdiction, the Deputy Commissioner shall stay his proceedings for such time as, in his opinion, is sufficient to admit of a suit being instituted in the Civil Court to try the objection.

(2) A Deputy Commissioner staying his proceedings under this section shall make an order requiring the objector, or, if for any reason he deems it more equitable, the applicant, to institute such a suit within the time fixed, and, in the event of such a suit not being instituted within that time, may, in his discretion, disallow the objection, or dismiss the application, as the case may be.

(3) On a suit being instituted to try any objection, under this section, the Deputy Commissioner shall with reference to the objection, be guided by the orders passed by the Civil Court in the suit.

Other objections how dealt with.

101. If any objection, other than an objection of the nature referred to in section 100, is preferred as aforesaid to the partition, the Deputy Commissioner shall dispose of it himself ; unless for any reason he thinks fit to require that it be submitted to a Civil Court for adjudication, in which event the provisions of section 100 shall apply to the objection.

Proceedings of Deputy Commissioner after objections have been disposed of.

102. When the period specified under section 99 has expired, and the objections (if any) made have been disposed of by the Deputy Commissioner or by the Civil Court as the case may be, the Deputy Commissioner shall, if no such objection has been allowed, proceed to make the partition :

Provided that the Deputy Commissioner may, in his discretion, in order to admit of the institution of an appeal from any decision regarding an objection, or for any other reason he deems sufficient, further postpone his proceedings.

Mode of partition.

103. The Deputy Commissioner may give the parties the option of making the partition themselves, or of appointing arbitrators for the purpose ; or he may make the partition himself.

Power to enter on land for purposes of partition.

104. In making partitions the Deputy Commissioner and any person appointed by him, shall have the same powers for entry on the land under partition, for making out the boundaries, surveying and other purposes, as have been conferred on Survey-officers by or under this Regulation.

Partition of lands held only in severalty.

105. Where there are no lands held in common, the lands held in severalty by the applicant for partition shall be declared a separate estate, and shall be separately assessed to the Government revenue.

Partition of lands some of which are held in common.

106. (1) Where some of the lands are held in common, the Deputy Commissioner shall allot to the applicant for partition his share of those lands in accordance with village-custom if any such exists. If no such custom exists, the Deputy Commissioner shall make such division as may secure to the applicant his fair portion of the common lands.

(2) The portion of the common lands falling by the partition to the share of the applicant shall be added to the land held by him in severalty, and the aggregate thus formed shall be declared a separate estate, and shall be separately assessed to the Government revenue.

107. Where all the lands are held in common, the Deputy Commissioner shall make such a partition as may secure to the applicant his fair share of the estate, and the land allotted to him shall be declared a separate estate, and shall be separately assessed to the Government revenue.

Partition where all lands are held in common.

108. In making the partition under section 105 or section 106, the Deputy Commissioner shall give effect to any transfer of lands held in severalty, forming part of the estate, agreed to by the parties and made before the declaration of the partition.

Transfers to be effectuated in making partition.

109. In all cases, each estate shall be made as compact as possible :

Estates to be compact.

Provided that, except with the sanction of the Commissioner, or, where there is no Commissioner, with the sanction of the Provincial Government, no partition shall be disallowed solely on the ground of incompactness.

110. (1) If, in making a partition, it is necessary to include in the estate assigned to one sharer the land occupied by a dwelling house or other building in the possession of another co-sharer, that other co-sharer shall be allowed to retain it with any buildings thereon, on condition of his paying a reasonable ground-rent for it to the sharer into whose portion it may fall.

Rule when building of one sharer is included in estate assigned to another

(2) The limits of the land, and the rent to be paid for it, shall be fixed by the Deputy Commissioner.

111. (1) Tanks, wells, water-courses and embankments shall be considered as attached to the land for the benefit of which they were originally made.

Rule as to tanks, wells, water-courses and embankments.

(2) Where from the extent, situation or construction of any such work, it is found necessary that it should continue the joint property of the proprietors or land-holders of two or more of the estates into which the estate is divided, the Deputy Commissioner shall determine the extent to which the proprietors or land-holders of each estate may make use of the work, and the proportion of the charges for repairs to be borne by them respectively, and the manner in which the profits, if any, derived from the work, are to be divided.

112. (1) Places of worship and burial grounds, held in common previous to the partition of an estate, shall continue to be so held, unless the parties otherwise agree among themselves.

Rule as to places of worship and burial grounds.

(2) In such cases they shall state in writing the agreement into which they have entered, and their statement shall be filed with the record.

113 (1) The amount of revenue to be paid by each portion of the divided estate shall be determined by the Deputy Commissioner :

Determination of revenue payable by each portion of divided

Provided that the aggregate revenue of the new estates

shall not exceed the revenue assessed on the estate immediately before partition.

(2) The proprietors or land-holders of each of the new estates shall be jointly and severally liable for the portion of the revenue assessed on their estate, whether new acceptances are taken from them or not.

Costs.

114. (1) The Provincial Government shall make rules for determining the costs of partition under this Act, the mode in which those costs are to be apportioned, and the parties by whom, and the stage of the proceedings at which, they are to be paid :

Provided that the cost of surveying an estate, when a survey is necessary for the purpose of partition, shall be paid rateably, by all the proprietors or land-holders of the estate, according to their interests therein.

(2) If the costs to be paid by the applicant for partition are not paid within a time to be fixed by the Deputy Commissioner subject to the rules made under this section, the case may be struck off the file.

Note.—For the rules framed under this section, see Part II, Chapter VI.

Power to stay partition.

115. If at any stage of the proceedings there appears to be any reason for stopping the partition, the Deputy Commissioner may, of his own motion, stay the partition and order the proceedings to be quashed.

Proclamation of partition.

116. On completion of a partition the Deputy Commissioner shall publish a proclamation of the fact at his office and at some conspicuous place on each of the new estates or in the estate of which they originally formed part ; and the partition shall take effect from the beginning of the agricultural year next after the date of the proclamation.

Procedure to be followed by Deputy Commissioners in giving effect to the partition.

***116A.** As soon as may be after the date on which the partition takes effect under the last preceding section, the Deputy Commissioner shall deliver to the several sharers possession of the separate lands allotted to them, and for this purpose may, if necessary, summarily eject any proprietor or land-holder who may refuse to vacate the same.

Appeal from decision of Deputy Commissioner.

117. An appeal against the decision of the Deputy Commissioner making a partition shall lie to the Commissioner of the Division, or, where there is no Commissioner, to the Provincial Government within one year from the date on which the partition takes effect.

Powers to order new allotment of revenue on proof of fraud or error in the first distribution.

118. Where the revenue is fraudulently or erroneously distributed at the time of the partition, the Provincial Government may, within twelve years from the time of discovery of the fraud or error, order a new allotment of the revenue upon the several estates into which the estate has

New section inserted by Regulation II of 1905.

been divided, on an estimate of the assets of each estate at the time of the partition, to be made conformably to the best evidence and information procurable respecting the same.

119. Imperfect partition shall be carried on according to the provisions of the preceding sections, so far as they are applicable. Making of imperfect partition.

120. If a recorded proprietor or land-holder is in possession of two or more revenue-paying estates, he may, subject to the rules framed under section 121, claim to have those estates united, and to hold them as a single estate. Persons entitled to union.

121. The Provincial Government may make rules, not being inconsistent with this Regulation, as to the procedure and principles to be observed in dealing with applications for, and in carrying out, the partition and union of estates, and in assessing the land revenue on estates divided. Power to make rules.

Note.—For the rules framed under this section, see Part II, Chapter VI.

CHAPTER VII POWERS OF OFFICERS

PART A.—REVENUE-OFFICERS

122. The Provincial Government shall ⁽¹⁾ * * * be the chief controlling authority. * Provincial Government.

123. Every Commissioner of a Division, Deputy Commissioner, Assistant Commissioner and Extra Assistant Commissioner shall be a Revenue-officer for the purposes of this Regulation. Ex-officio Revenue-officers.

124. ⁽¹⁾ * * * The Provincial Government may, for the purposes of this Regulation— Appointment of other Revenue-officers.

- (a) appoint to each district, in addition to the officers mentioned in section 123, as many other Revenue-officers as they think fit, and
- (b) suspend or remove any officer appointed under this section.

Note.—The following officers have been appointed to be Revenue-officers in addition to the officers mentioned in section 123:—

- (1) *Tahsildars* including *Naib Tahsildars*.
- (2) Sub-Deputy Collectors.
- (3) *Mauzadars* in the Assam Valley.
- (4) Revenue *Nazirs* including *Naib Nazirs*.
- (5) All officers who are authorized to receive payment of land revenue or other money realisable under the Regulation, or rules issued thereunder, and who have given, or are required to give, security for the due performance of their duties.

(1) The words "subject to the control of the Governor General in Council" were omitted by section 2 of the Devolution Act XXXVIII of 1920.

Subdivision-
al Officer.

125. (1) The Provincial Government may, for the purposes of this Regulation,—

- (a) divide any district into subdivisions, or make any portion of a district a subdivision, and may alter the limits of a subdivision; and
- (b) place any Assistant Commissioner or Extra Assistant Commissioner in charge of one or more subdivisions of a district, and at any time remove him therefrom.

(2) An Assistant Commissioner or Extra Assistant Commissioner in charge of a subdivision shall be called the Subdivisional Officer.

Powers of
Subdivision-
al Officers.

126. (1) A Subdivisional Officer shall, in addition to any other powers conferred on him by or under this Regulation, have the following powers of a Deputy Commissioner, namely :—

- (a) power to dispose of cases of gain by alluvion or by dereliction of a river, and loss by diluvion under section 34 ;
- (b) power to inquire into and report on revenue-free holdings and to assess revenue on resumed lands under Chapter III, Part E ;
- (c) the powers conferred by sections 50 to 58 (both inclusive) in respect of registration ;
- (d) power to attach and sell moveable property belonging to defaulters under Chapter V, and
- (e) subject to the confirmation of the Deputy Commissioner, power to receive applications and to do all that is necessary for effecting partition and union of estates under Chapter VI.

(2) The Provincial Government may confer on any Subdivisional Officer all or any of the other powers of a Deputy Commissioner under this Regulation.

Note.—All Subdivisional Officers in the plains districts of Assam have been vested *ex-officio* with the following powers in addition to those conferred on them by the Regulation :—

- (i) Power to fine for omission to give notice of injury to boundary-marks (section 26).
- (ii) Power conferred by section 65 in respect of the opening of separate accounts.
- (iii) Powers conferred by sections 70, 72, 73, 74, 75 and 85 in respect of the sale of defaulting estates.
- (iv) Power to proceed against immoveable property for arrears of revenue [section 91 (1)]
- (v) Power to proceed against defaulting Revenue-officers and their sureties (sections 145 and 146).
- (vi) *All Subdivisional Officers (except the Subdivisional Officer, North Cachar Hills) in the plains districts of Assam, have been vested with powers to receive and dispose of applications under section 78A.

127. The Provincial Government may confer upon Assistant Commissioners and Extra Assistant Commissioners not in charge of subdivisions of districts all or any of the powers conferred by or under this Regulation on Subdivisional Officers in such cases or classes of cases as the Deputy Commissioner of the district may, from time to time, refer to them for disposal.

Power to invest Assistant Commissioners, etc., not in charge of subdivision with special powers.

128. (1) All Revenue-officers in a district shall be subordinate to the Deputy Commissioner, and shall exercise all powers conferred on them by or under this Regulation subject to his control.

Subordination of Revenue-officers.

(2) Subject to the general control of the Deputy Commissioner, all Revenue-officers, other than the Subdivisional Officer, in a subdivision of a district shall, unless the Provincial Government otherwise direct, be subordinate to the Subdivisional Officer, and shall exercise all powers conferred on them by or under this Regulation subject to his control.

(3) Subject to the general control of the Provincial Government, all Revenue-officers in a district which is included in a Commissioner's division shall be subordinate to the Commissioner, and shall exercise all powers conferred on them by or under this Regulation subject to his control.

129. (1) Subject to any rules which the Provincial Government may make in this behalf, a Deputy Commissioner or Subdivisional Officer may refer any case to any Revenue-officer subordinate to him for investigation and report, or, if that officer has power to dispose of the case, for disposal.

Power to distribute work.

(2) Subject as aforesaid, a Deputy Commissioner may direct that any Revenue-officer subordinate to him shall, without such reference, deal with any case or class of cases arising within any specified area, and either investigate and report on the case or class of cases, or, if he has power, dispose of it himself.

(3) A subordinate Revenue-officer shall submit his report on any case referred to him under this section for report to the officer referring it, or otherwise as may be directed in the order of reference; and the officer receiving the report may, if he has power to dispose of the case, dispose of the same, or may return it for further investigation to the officer submitting the report, or may hold the investigation himself.

Not.—Rule 184 of the rules in Part II, Chapter VII, framed under sections 129, 152 and 155 (b) and (c), lays down that no case shall be referred for investigation or report to a Revenue-officer of lower rank than a *Tahsildar*, *mauzadar* or Sub-Deputy Collector, and that no Revenue-officer below that rank shall be directed to deal with, and to investigate and report on, any case or class of cases without reference. These orders, however, only prohibit revenue cases being referred to officers of inferior standing; there is nothing to prevent any officer being employed to hold a local inquiry and report on disputed facts in connection with a case, e.g., questions of disputed possession, boundaries, etc.

Power of superior revenue authorities to withdraw and transfer cases. **130.** The Provincial Government or a Commissioner, Deputy Commissioner, or Subdivisional Officer may withdraw any case pending before any Revenue-officer subordinate to him, and either dispose of it himself, or refer it for disposal to any other Revenue-officer subordinate to him and having power to dispose of the same.

Powers of officers transferred to another district. **131.** Whenever any Revenue-officer who has been invested with any powers under this Regulation in any district or subdivision is transferred to another district or subdivision, he shall, unless the Provincial Government otherwise direct, be held to be invested with the same powers in the district or subdivision to which he is so transferred.

Provision for discharge of duties of Deputy Commissioner dying or being disabled. **132.** When a Deputy Commissioner dies or is disabled from performing his duties, such officer as the Provincial Government may by rule direct shall take executive charge of his district, and shall be deemed to be a Deputy Commissioner under this Regulation, until a successor to the Deputy Commissioner so dying or disabled is appointed, and that successor takes charge of his office, or until the person so disabled resumes charge of his office.

PART B.—SETTLEMENT AND SURVEY-OFFICERS.

Appointment of Settlement-officers. **133. (1)** The Provincial Government may appoint a Settlement-officer to be in charge of the settlement of any local area or class of estates, and as many Assistant Settlement-officers as they think fit; and all Assistant Settlement-officers so appointed shall be subordinate to the Settlement-officer.

Note.—(1) All *mauzadars* in the Assam Valley, and in the case of *mauzadars* who are minors, their *serbarahkars*, have been appointed *ex-officio* Assistant Settlement-officers.

(2) *Mauzadars* in the plains portion of Cachar have been appointed *ex-officio* Assistant Settlement Officers.

(2) The Provincial Government may suspend or remove any officer appointed under this section.

Appointment of Survey-officers. **134. (1)** The Provincial Government may appoint a Survey-officer to be in charge of the survey of any local area or class of estates, and as many Assistant Survey-officers as they think fit; and all Assistant Survey-officers so appointed shall be subordinate to the Survey-officer.

(2) The Provincial Government may suspend or remove any officer appointed under this section.

Powers of Settlement-officer. **135.** A Settlement-officer shall, in addition to any other powers conferred on him by or under this Regulation, have in the local area or class of estates under settlement—
(a) all the powers conferred by Chapter III, Part E, on a Deputy Commissioner; and

- (b) when a survey does not form part of the settlement all the powers conferred by Chapter III, Part B, on a Survey-officer.

136. An Assistant Settlement-officer and Assistant Survey-officer shall have all the powers conferred by this Regulation on a Settlement-officer and Survey-officer, respectively, subject to such restrictions as the Settlement-officer or Survey-officer may, from time to time, impose: Powers of Assistant Settlement-officers and Assistant Survey-officers.

Provided that no Assistant Settlement-officer shall, unless specially empowered by the Provincial Government, have power—

- (a) to frame proposals for assessment under section 30 ;
- (b) to exclude persons under sections 35 and 36 for refusal to accept settlement ; or
- (c) to assess land which the Provincial Government has under section 45, sub-section (2), declared liable to assessment.

137. The Provincial Government may invest any Settlement-officer, Survey-officer, Assistant Settlement-officer, or Assistant Survey-officer with all or any of the powers of a Deputy Commissioner under this Regulation, within such limits, and with such restrictions, and for such period, as they think fit. Investing of Settlement-officers with special powers.

Note.—All *mauzadars* in the Assam Valley Districts, and in the case of *mauzadars* who are minors, their *sarbarahkars*, having been appointed as Assistant Settlement Officers, have been invested with the powers—

- (a) to effect registration under section 53A in uncontested cases, and
- (b) to dispose of, under Chapter VI of the Regulation, all applications for partition of revenue-paying estates in which no objection is preferred.

138. (1) At any time during the currency of a settlement the Provincial Government may invest any officer with all or any of the powers of a Settlement-officer or Survey-officer under this Regulation, within such limits, and with such restrictions, and for such period, as they think fit. Exercise of powers of Settlement-officer or Survey-officer by other officers.

(2) If no Settlement-officer or Survey-officer is appointed, and no officer is invested with the powers of a Settlement-officer or Survey-officer under sub-section (1), the Deputy Commissioner and Subdivisional Officer (if any) shall have all the powers conferred by this Regulation on a Settlement-officer or Survey-officer as the case may be.

PART C.—MODE OF CONFERRING AND WITHDRAWING POWERS

139. (1) In conferring powers under this Regulation the Provincial Government may⁽¹⁾ * * * empower persons by name or classes of officials generally by their official titles, and may vary or cancel any order conferring such powers. Conferring and withdrawing powers.

(2) The Provincial Government may withdraw from any officer the powers conferred on him by this Regulation.

⁽¹⁾ The words "subject to such rules as the Governor General in Council may make in this behalf," were omitted by section 2 of the Devolution Act XXXVIII of 1920.

CHAPTER VIII

PROCEDURE

Place for
holding
Court.

140. Subject to the orders of the Provincial Government—

- (a) a Commissioner of a Division may hold his Court at any place within his division ;
- (b) a Deputy Commissioner, and Assistant Commissioner, or Extra Assistant Commissioner, (whether in charge or not of a subdivision of a district), a Settlement-officer, an Assistant Settlement-officer, a Survey-officer, and an Assistant Survey-officer may hold his Court at any place within the limits of the district or subdivision to which he is appointed.

Power to
summon
persons to
give
evidence,
etc.

141. (1) The Provincial Government and any officer mentioned in section 140 may summon any person whose attendance they consider necessary for the purposes of any investigation or other business before them conducted under this Regulation.

(2) All persons so summoned shall be bound to attend either in person or by authorised agent as such officer may direct ;

and to state the truth upon any subject respecting which they are examined ;

and to produce such documents and other things as may be required

Power to
fine person
summoned
for non-at-
tendance.

142. If any person fails to comply within the time fixed by a notice served on him with any requisition made upon him under section 141, the officer making the requisition may impose upon him such daily fine as he thinks fit, not exceeding fifty rupees, until the requisition is complied with :

Provided that, whenever the amount levied under an order under this section passed by an officer other than the Commissioner or the Provincial Government exceeds five hundred rupees, the Deputy Commissioner shall report the case to the Commissioner, or, if there is no Commissioner, to the Provincial Government, and no further levy in respect of the fine shall be made otherwise than by authority of the Commissioner or Provincial Government as the case may be.

Power to
refer dis-
putes to
arbitration.

143. (1) The Provincial Government, a Commissioner of a Division, a Deputy Commissioner, a Subdivisional Officer, a Settlement-officer or an Assistant Settlement-officer, a Survey-officer or an Assistant Survey-officer may, with the consent of the parties, refer any dispute before them to arbitration.

(2) In all cases referred to arbitration the procedure laid down in the Code of Civil Procedure in force for the time being shall be followed so far as applicable, and the officer referring the case shall discharge the functions of the Civil Court.

144. All fees, rents, fines, costs, and other money payable under this Regulation, or under rules made by the Provincial Government under this Regulation, shall be recoverable as an arrear of land-revenue. Recovery of fines and costs.

*144A. All rents, fees, and royalties due to the Crown for the use or occupation of land or water (whether the property of the Crown or not) or on account of any products thereof, and all moneys falling due to the Crown under any grant, lease, security bond, or contract which provides that they shall be so recoverable, may be recovered under this Regulation in the same manner as an arrear of land-revenue. Recovery of rents, fees, royalties, and of moneys due to the Crown in certain cases.

145. If a Deputy Commissioner has reason to believe that a Revenue-officer subordinate to him, who has collected any sum due under this Regulation, has absconded, or is about to abscond, without accounting for such sum, he may issue a warrant for the apprehension of the officer, and proceed against him, or cause proceedings to be instituted against him, under Chapter V, as if he were a defaulter in the amount so collected. Proceedings against defaulting Revenue-officers.

146. Any person who has become liable for any amount as surety for a defaulter or Revenue-officer, may be proceeded against in the manner prescribed in Chapter V as if he were a defaulter in such amount. Proceedings against sureties of defaulters or Revenue-officers.

147. Appeals shall lie under this Regulation as follow :— Officer to whom appeals lie.

- (a) to the †[Tribunal appointed under section 296 of the Government of India Act, 1935,] from any original or appellate order passed by a Commissioner ;
- (b) to the †[Tribunal appointed under section 296 of the Government of India Act, 1935,] from any order, original or appellate, passed by a Deputy Commissioner of a district not included in any division of a Commissioner or by a Settlement-officer in any such district ;
- (c) to the Commissioner, from orders, original or appellate, passed by a Deputy Commissioner, Settlement-officer or Survey-officer ;

* New section inserted by Regulation II of 1905.

† The words "Tribunal to be . . . India Act, 1935," were substituted for the words "Chief Commissioner" by the Adaptation Order, 1937. A Tribunal called the 'Assam Revenue Tribunal' has been constituted, vide Notification No.1221-R., dated the 1st April 1937 at page 57 of the Assam Government Hand Book, 1937, and the words "to be" before "appointed" have been omitted.

- (d) to the Deputy Commissioner, from orders passed by a Subdivisional Officer, an Assistant Commissioner, or Extra Assistant Commissioner ; and from orders, original or appellate, passed by a Survey-officer, in a district not included in any division of a Commissioner ;
- (e) to a Settlement-officer, from orders passed by an Assistant Settlement-officer ;
- (f) to a Survey-officer, from orders passed by an Assistant Survey-officer ;

Provided that no appeal shall lie against the following orders :—

- (g) orders of an Assistant Settlement-officer or Assistant Survey-officer under sections 21 and 22 ;
- (h) orders of a Survey-officer or Settlement-officer—
 - (1) under sections 21, 22 and 24 ;
 - (2) apportioning the expenses of erecting and repairing boundary-marks in accordance with rules made under section 27 ;
- (i) orders of a Survey-officer, Settlement officer, or Deputy Commissioner, original or appellate, imposing or confirming a fine not exceeding fifty rupees ;
- (j) orders of a Commissioner imposing a fine not exceeding one hundred rupees ;
- (k) any decision given in accordance with an award of arbitrators appointed under section 143, except in the case of fraud or collusion ;
- (l) orders under section 148, admitting an appeal after the period of limitation has expired ;
- (m) orders expressly declared by this Regulation to be final subject to the provisions of section 151.

**Limitation
of appeal.**

148. (1) Unless otherwise specially provided in the Regulation, or in rules issued under this Regulation,—

- (a) no appeal under section 147, clauses (d), (e), and (f), shall lie after the expiration of thirty days from the date of the order appealed against ;
- (b) no appeal under the same section, clause (c), shall lie after the expiration of six weeks from the date of the order appealed against ;
- (c) no appeal under the same section, clauses (a) and (b), shall lie after the expiration of two months from the date of the order appealed against.

(2) In computing the period prescribed for an appeal by this section, the day on which the order appealed against was passed, and the time requisite for obtaining a copy of such order, shall be excluded.

(3) An appeal may be admitted after the period of limitation prescribed therefor by this section when the appellant satisfies the †Tribunal or officer to whom he appeals that he had sufficient cause for not presenting the appeal within that period.

Note.—In order to enable the appellate authority to calculate the time to be deducted under clause (2) of this section from the period allowed by law for an appeal, the Presiding Officer of the Court whose order is appealed against should certify on the back of the copy of the order appealed against the date on which the copy was applied for and the date on which it was granted.

149. The †Tribunal or officer to whom the appeal lies may reject the appeal without hearing the respondent (if any); if it or he, as the case may be, admits the appeal it, or he may reverse, modify, or confirm the order appealed against, or it or he may direct such further investigation to be made or such additional evidence to be taken as it or he may think necessary, or it or he may itself or himself as the case may be take such additional evidence.

¹ *Note.*—In cases of appeals against orders under Chapter IV, the appellate authority should fill in the final order in the appropriate form (i.e., Form No. 9 of the Assam Schedule XVII—Part I) when registration is allowed by it by reversing or modifying the orders appealed against.

150. In any case in which an appeal is admitted the Appellate Court may, if it thinks fit, pending the result of the appeal, direct the order appealed against to be suspended.

151. The †Tribunal appointed under section 296 of the Government of India Act, 1935, a Commissioner, a Deputy Commissioner, a Settlement-officer, and a Survey-officer may call for the proceedings, held by any officer subordinate to it or him, as the case may be, and pass such orders thereon as it or he, as the case may be, thinks fit.

Note.—An order once passed in any case cannot be revised either by the officer who passed it or by his successor in office. But this order does not apply to summary registration orders.

152. The Provincial Government may make rules, consistent with this Regulation, to regulate the procedure of officers in the discharge of any duty imposed on them by or under this Regulation, and may by such rules confer upon any officer any power exercised by a Civil Court in the trial of suits.

Note.—For the rules framed under sections 129, 152 and 155 (b) and (c) see Part II, Chapter VII. These rules, which have the force of law, have been supplemented by certain executive orders which will be found in Part VI of this Manual.

CHAPTER IX

Miscellaneous

153. (1) No proceedings under this Regulation shall be affected by reason of any mistake in the name of any person thereby rendered liable to pay any sum of money,

Proceedings under this Regulation unaffected by mistake, misdescription or irregularity.

¹ Inserted by Correction Slip No. 114, to the fifth edition of this Manual.

† Introduced by the Adaptation Order. See also footnote to section 147.

or in the description of any estate in respect of which he is rendered liable to pay, or by reason of any other informality: provided that the provisions of this Regulation, and of the rules passed under this Regulation have been substantially complied with.

(2) No proceedings under this Regulation shall be affected by reason of any irregularity or omission in the publication or service of any notice or proclamation thereunder, unless it is proved that some material injury was caused by such irregularity or omission.

Matters ex-
empted from
cognizance
of Civil
Court.

154. (1) Except when otherwise expressly provided in this Regulation, or in rules issued under this Regulation, no Civil Court shall exercise jurisdiction in any of the following matters:—

- (a) questions as to the validity or effect of any settlement, or as to whether the conditions of any settlement are still in force ;
- (b) questions as to the amount of revenue, tax, cess, or rate to be assessed ; and the mode or principle of assessment ;
- (c) the formation of the record-of-rights, or the preparation, signing, or alteration of any document contained therein ;
- (d) claims of persons to perfect partition ;
- (e) claims of persons to imperfect partition, except in cases in which a perfect partition could not be claimed from, and has been refused by, the revenue authorities on the ground that the result of such partition would be to form a separate estate liable for an annual amount of revenue less than five rupees.
- (f) the distribution of the land or allotment of the revenue on partition ;
- (g) claims connected with, or arising out of, the collection of land-revenue, or any process for the recovery of an arrear of land-revenue or any sum which is by this Regulation, or by any other enactment for the time being in force, realisable as an arrear of land-revenue ;
- (h) claims to occupy or resort to lands under sections 13 and 14, and disputes as to the use and enjoyment of such lands between persons permitted to occupy or resort to the same ;
- (i) claims to have an allotment made under section 13 or section 14, and objections to the making of such allotment ;

- (j) claims to a remission or refund of any revenue, cess, tax, rate, fee, or fine payable or paid under this Regulation or leviable under any enactment for the time being in force as an arrear of land-revenue ;
- (k) claims to set aside a decision passed in accordance with an award of arbitrators ;
- (l) claims to any office connected with the revenue administration, or to any emolument appertaining to such office, or in respect of any injury caused by exclusion, suspension, or removal therefrom ; and
- (m) any matter respecting which an order expressly declared by this Regulation to be final, subject to the provisions of section 151, has been passed.

(2) In all the above cases jurisdiction shall rest with the revenue authorities only.

(3) Notwithstanding anything in section 265* or section 396† of the Code of Civil Procedure, a Civil Court may, in the case of a claim for an imperfect partition with respect to which its jurisdiction is not barred by this section, exercise the same powers in making the partition of a revenue-paying estate as it is competent to exercise in making the partition of a revenue-free estate.

(4) When a Civil Court has made an imperfect partition of a revenue-paying estate, the amount of revenue for which each portion of the divided estate is, as between that portion and the other portions, to be liable shall be determined by the Deputy Commissioner in the same manner as if the partition had been carried out by himself under Chapter VI of this Regulation.

**** Note.**—If a *mauzadar* lends money to a *raiya* to enable him to pay an arrear of revenue, and the *farrear* is then satisfied, the loan is a debt recoverable in the Civil Court, section 154 (g) being no bar to the suit ; but if the *mauzadar* pays the demand without any authority from the *raiya* he can only proceed against the *raiya* by revenue process, section 154 (g) being a bar to a civil suit.

Rulings.—(1) The Civil Court has no jurisdiction to entertain a suit for a partition which in essence is an “imperfect partition” of each of four different estates. [*Abdul Khaliq Ahmed and others versus Abdul Khaliq Chaudhury and others*,—*I. L. R. 23 Cal. 514 (February 1896)*.]

(2) Section 154 of the Assam Land and Revenue Regulation which provides that no Civil Court shall exercise jurisdiction in the distribution of land or allotment of revenue on partition is no bar to any unrecorded co-sharer, who was not allowed to intervene in partition proceedings before the revenue authorities, instituting a suit for a declaration of his title to a share of the estate and for confirmation of possession, when the partition proceedings before the revenue authorities had not yet been completed. [*Habiram Das and others versus Hemnath Sarma and others*,—*19 C. W. N. 1068 (May 1915)*].

* Now section 54 of the Code of Civil Procedure, 1908 (Act V of 1908).

† Now rules 13 and 14, Order XXVI, Schedule I of the Code of Civil Procedure, 1908 (Act V of 1908).

** Note below section 154 has been substituted for the original one, *vide* Correction Slip No. 39 to the fifth edition of this Manual.

(3) The Civil Court has jurisdiction to partition any specific lands included in a revenue-paying estate provided that a partition of the entire estate is not involved. [*Rajendra Narain Chowdhury ver us Satis Chowdhury*,—*I. L. R. 59 Cal. 948* (February 1923).]

(4) Under section 154 (1) (e) read with section 96 of the Assam Land and Revenue Regulation, actual partition, perfect or imperfect, of revenue-paying properties must be made by the revenue authorities.

But the jurisdiction of the Civil Court to determine the rights of the parties to the property in dispute as well as the shares to which they are entitled has not been taken away by the Regulation in question, and the Civil Court must also decide whether the property is liable to partition or not. [*Rukya Bibi versus Nazira Banu*,—*I. L. R. 55 Cal. 448* (June 1928).]

Additional
power to
make rules.

155. The Provincial Government may, in addition to the other matters for which they are empowered by the Regulation to make rules, make rules consistent with this Regulation relating to the following matters:—

- (a) the person by whom, and the time, place, and manner at or in which, anything is to be done, for the doing of which provision is made in this Regulation or the rules made thereunder ;
- (b) the mode in which notices, proclamations, summonses, warrants, and other processes issued under this Regulation shall be issued, published, and served, and the fees to be charged for the issue, publication, and service of such processes ;
- (c) the costs of all proceedings under this Regulation ;
- (d) the manner in which representatives shall be appointed to act in matters relative to this Regulation on behalf of any body of settlement-holders or persons entitled to, or with whom it may be desirable to make, a settlement ;
- (e) the granting of licenses to prepare or collect, or the farming of the right of preparing or collecting, rubber, lac, and other forest produce upon land over which no person has the rights of a proprietor, land-holder, or settlement-holder ;
- (f) the granting of licenses, or the farming of the right, to work mines, stones, and lime quarries, salt-wells and oil-wells, to fish in fisheries proclaimed under section 16, and to carry on gold-washing operations ;
- (g) the payments in consideration of which, and the conditions on which, such licences or farms may be granted ; and
- (h) generally to carry out the provisions of this Regulation.

156. The Provincial Government may, in making any rule under this Regulation, attach to the breach of it, in addition to any other consequence which would ensure from such breach, a penalty which may extend to two hundred rupees, or, when such breach is a continuing breach, to fifty rupees for each day during which such breach continues.

Penalty for
breach of
rules.

157. (1) The Provincial Government shall, before making any rules under this Regulation, publish in such manner as may, in their opinion, be sufficient for giving information to persons interested, a draft of the proposed rules, with a notice specifying a date at or after which the draft will be taken into consideration; and shall, before making the rules, receive and consider any objection or any suggestion which may be made by any person with respect to the draft before the date so specified.

Making and
publication
of rules.

(2) If, on such consideration of the draft, any modification is made, the Provincial Government shall determine whether it is necessary to republish the draft under this section.

(3) (1)* * * *

(4) All rules made by the Provincial Government under this Regulation shall be published in the official *Gazette*, and shall thereupon have the force of law.

158. (1) The Provincial Government shall at least once in every three years cause all rules in force under this Regulation to be arranged in some convenient order according to their subject-matter and consolidated, and, where necessary, shall (2)* * * * *

Consolidation and
republication
of
rules.

* * amend the rules so arranged and consolidated.

(2) The rules so arranged, consolidated, and amended, shall be published in the official *Gazette*, and upon such publication all previous rules under this Regulation shall cease to be in force.

159. All powers conferred by this Regulation may be exercised from time to time as occasion requires.

Powers ex-
ercisable
from time
to time.

(1) Sub-section (3)—“In making rules under this Regulation the Chief Commissioner shall act subject to the control of the Governor General in Council” was omitted by section 2 of the Devolution Act XXXVIII of 1920.

(2) The words “subject to the control of the Governor General in Council” were omitted by Section 2 of the Devolution Act XXXVIII of 1920.

THE SCHEDULE

(See Section 2)

ENACTMENTS REPEALED

Part I.—Bengal Regulations

Number and year	Subject	Extent of repeal
XIX, 1793 ...	Non-badshahi lakhiraj grants ...	The whole.
XXXVII, „ ...	Badshahi lakhiraj grants ...	Ditto.
XLVIII, „ ...	Quinquennial Register ...	Ditto.
III, 1794 ...	Collection of land revenue ; Embezzlement by Tahsildars.	Ditto.
XV, 1797 ...	Fees ...	Ditto.
VIII, 1800 ...	Pargana Register and Mutations ...	Ditto.
I, 1801 ...	Division of joint estates ...	Ditto.
XI, 1811 ...	Partition ...	Ditto.
V, 1812 ...	Leases by proprietors ; Collection of land revenue.	Ditto.
XVIII, „ ...	Leases by proprietors ; Partition ...	Ditto.
XIX, 1814 ...	Partition ...	Ditto.
II, 1819 ...	Resumption ...	Ditto.
IV, 1821 ...	Assistant Collectors... ...	Ditto.
III, 1822 ...	Board of Revenue ...	Ditto.
VII, „ ...	Settlement ...	Ditto.
XI, „ ...	Sales of land for arrears of revenue ...	Ditto.
IX, 1825 ...	Extending Regulation VII, 1822 ...	Ditto.
XIII, „ ...	Lakhiraj tenures ; Kanungos ...	Ditto.
XIV, „ ...	Lakhiraj tenures ...	Ditto.
III, 1828 ...	Special Commissioners ...	Ditto.
IV, „ ...	Settlement ...	Ditto.
I, 1829 ...	Commissioners ...	Ditto.
IX, 1833 ...	Settlement ; Deputy Collectors ...	Ditto.

Part II.—Acts of the Governor General in Council

Act	II, 1835 ⁽¹⁾ ...	Assam ; Arracan ; Tenasserim ...	So far as it refers to the Board of Revenue.
„	VI, „ ⁽¹⁾ ...	Khasi Hills and Cachar ...	Ditto.
„	XX, 1836 ...	Partition ...	The whole.
„	XXI, „ ...	Zilas ...	Ditto.

⁽¹⁾Acts II and VI of 1835 were entirely repealed by the Amending Act, 1891 (XII of 1891).

THE SCHEDULE—*concl'd.*

(See Section 2)

ENACTMENTS REPEALED—*concl'd.**Part II.—Acts of the Governor General in Council—concl'd.*

Number and year			Subject	Extent of repeal
Act	XI, 1838	...	Remuneration of Amins effecting Partitions	The whole.
„	XII, 1841	...	Sales of land for arrears of revenue	Ditto.
„	IX, 1847	...	Assessment of land gained by alluvion.	Ditto.
„	XX, 1848	...	Attendance before Collectors	Ditto.
„	XXII, 1850	...	Default of public accountants	Ditto.
„	XLIV, „	...	Board of Revenue	Ditto.
„	XXXI, 1858	...	Settlement of alluvial lands	Ditto.
„	XI, 1859	...	Sales of land for arrears of revenue	Ditto.

Part III.—Acts of the Lieutenant-Governor of Bengal in Council

Act	III, 1862	...	Amending Act XI of 1859	The whole.
„	VII, „	...	Repealing section 30, Regulation II, 1819.	Ditto.
„	IV, 1864	...	Amending Act XXI, 1836	Ditto.
„	III, 1868	...	„ Regulation VII, 1822	Ditto.
„	IV, „	...	„ Act IX, 1847	Ditto.
„	VII, „	...	„ „ XI, 1859	Ditto.
„	II, 1871	...	„ „ XI, „	Ditto.
„	VII, 1880	...	Recovery of Public Demands	So far as it relates to recovery of arrears of land revenue.

Part IV.—Regulation under 33 Victoria, Chapter 3

Regulation IV, 1875	...	Realisation of arrears of revenue in Sylhet and Goalpara.	The whole.
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PART II

RULES UNDER THE REGULATION

	PAGE.
CHAPTER I.—SETTLEMENT RULES	59—86
SECTION I.—General provisions... ..	59
,, II.—Special provisions relating to applications for special cultivation	69
,, III.—Resettlement	75
,, IV.—Grant of leases and settlement of land revenue in respect of town lands	80
,, V.—Altered assessment in areas not notified as town lands	83
CHAPTER II.—GRAZING RULES	87—89
,, IIA.—RULE UNDER SECTION 20	89
,, III.—SURVEY RULES	90—92
,, IV.—REGISTRATION RULES	92—100
,, V.—RULES FOR RECOVERY OF ARREARS	101—119
SECTION I.—General	101
,, II.—Special rules for the recovery of arrears of land revenue due from temporarily-settled estates included in the jurisdiction of <i>mauzas</i>	109
,, III.—Special rules for the recovery of arrears of land revenue due from temporarily-settled estates included in the jurisdiction of <i>tahsils</i> in Cachar	112
,, IV.—Special rules for the recovery of arrears of land revenue due from permanently-settled estates... ..	114
,, V.—Special rules for the recovery of arrears of land revenue in Sylhet	114
CHAPTER VI.—PARTITION RULES	119—121
CHAPTER VII.—PROCEDURE AND PROCESSES RULES.	121—125
CHAPTER VIII.—RULES REGULATING THE ENTRY BY MINING LICENSEES ON SETTLED LAND	125—127

PART II

RULES UNDER THE LAND AND REVENUE REGULATION

CHAPTER I SETTLEMENT RULES

SECTION I **General provisions**

1. In these rules, unless there is anything repugnant in the subject or context—

(a) *Special cultivation* means cultivation which involves, either owing to the nature of the crop or owing to the process of cultivation, a much larger expenditure of capital per acre than is incurred by most of the cultivators in the province. *Ordinary cultivation* means cultivation other than special cultivation. Definitions.

(b) *Waste Land* means land at the disposal of the Crown, which the Crown has not disposed of by lease, grant or otherwise, and which is not included in a forest reserve, or in a forest proposed to be reserved under section 5 of the Assam Forest Regulation, VII of 1891, or in a protected forest constituted under the rules made under the said Regulation, and has not been allotted as a grazing ground under rules framed under section 13 of the Assam Land and Revenue Regulation.

(c) An *annual lease* means a lease granted for one year only and confers no right in the soil beyond a right of user for the year for which it is given. It confers no right of transfer, or of inheritance beyond the year of issue, or of sub-letting.

(d) A *periodic lease*, except in the case of town land, means a lease granted for a period longer than one year, and in the case of town land, a lease for a period longer than three years. Subject to and so far as is consistent with any restrictions, conditions and limitations contained therein, it conveys to the lessee the rights of a land-holder as defined in the Assam Land and Revenue Regulation.

(e) The *terminal year* of a local area means the year up to which the rates of land-revenue shall, according to the orders passed by the Provincial Government at the last settlement of that local area, remain in force.

(f) *Settlement* in these rules means the leasing of land at the disposal of the Crown, and includes the operations of survey, classification and report, preliminary to such leasing.

(g) *Cost of survey* includes cost incurred by the Deputy Commissioner for the pay of the surveyor and of his establishment.

¹(h) *Timber* includes trees when they have fallen or have been felled, and all wood whether cut up or fashioned or hollowed out for any purpose or not.

²(i) *Tree* includes palms, bamboos, stumps, brushwood and canes.

Powers of
Deputy
Commission-
ers.

2. The disposal of waste land required for ordinary or special cultivation or for building purposes will, subject to the general or special orders of the Provincial Government, vest in the Deputy Commissioner who will dispose of such land by grant, lease or otherwise in the manner and subject to the conditions set forth in the rules following, provided that the Deputy Commissioner may expressly reserve any such land from settlement.

Note.—For orders regarding the disposal of land left by a settlement-holder dying without heirs, see paragraph 84A of the Assam Executive Manual.

Delegation
of powers of
Deputy
Commis-
sioners.

3. Subject as aforesaid, the Deputy Commissioner may, by general or special order, delegate to any Revenue Officer within the district all or any of the powers conferred by these rules including the power to receive applications for land : provided that—

(i) no officer of lower status than a Sub-Deputy Collector shall pass final orders to issue a periodic lease or to grant settlement of land, and provided that Sub-Deputy Collectors may not exercise such powers if the land in question exceeds 50 *bighas* in area ;

(ii) delegation of powers under rules 18(1) and (2) may be made only to a Subdivisional Officer.

All orders passed by a subordinate officer under the provisions of this rule shall be subject to revision by the Deputy Commissioner.

Settlement
Officer.

4. When a Settlement Officer has been appointed under section 133 of the Assam Land and Revenue Regulation for any local area or class of estates, he shall exercise the powers of a Deputy Commissioner as conferred by these rules, provided that he shall not settle any land which has been expressly reserved by the Deputy Commissioner from settlement.

Applications
for land.

5. Application for leases of waste land shall ordinarily be in writing and shall be presented to the Deputy Commissioner, or to such other officer as may be empowered by the Deputy Commissioner under rule 3. They shall be made in such form as the Provincial Government may from time to time direct : provided that when the applicant is unable

¹Added by Notification No. 3004-R., dated the 15th October 1935.

²Inserted by Notification No. 4763-R., dated the 12th November 1940.

to file a written application, the officer concerned may accept a verbal application for an area not exceeding 25 *bighas* and shall immediately reduce it to writing.

Vide Forms Nos. 125 and 126.

Note.—Deputy Commissioners should indent for a sufficient number of these forms for sale by the Revenue *Nazir*—(a) to the public at one pice per copy, and (b) to the stamp vendors at the rate of 80 copies per rupee for retail sale to the public at the above rate of one pice per copy.

6. On receipt of an application for land not exceeding 50 *bighas* in area, the Deputy Commissioner or other officer empowered in this behalf shall, in surveyed areas, unless he sees reason to reject the application summarily, cause the land applied for to be shown on the cadastral map. In unsurveyed areas maps shall be prepared in such cases or class of cases as the Deputy Commissioner may, by general or special order, direct. The land records staff shall at the same time report briefly whether the land is available for settlement and suitable for the purpose mentioned in the application, and what rates of revenue are applicable to the land under the general or special orders of the Provincial Government, or, if no such orders apply to the land in question, what rate of revenue will be suitable having regard to the rates prevailing in the neighbourhood for land of the same class. Appeals against wrong measurements, classification, or assessment of land-revenue will lie as provided by section 147 of the Assam Land and Revenue Regulation, provided that no appeal shall be entertained after the close of the agricultural year in which the measurement, classification, or assessment of the land was made.

Measurement and classification of land.

7. When no land records staff is maintained, the Deputy Commissioner will cause the survey to be done, and the report required by rule 6 to be submitted, by such other agency as may be available.

Survey of land.

8. After perusing the report and the map and making such further investigation as may seem necessary and settling any dispute that may have arisen, the Deputy Commissioner or other officer empowered in this behalf shall either grant a lease or reject the application or allow it in part.

Disposal of application.

9. Should more than one person apply for the same land, the application which has been made first shall ordinarily be granted, but the Deputy Commissioner for reasons to be recorded, may grant any subsequent application and reject the first.

Priority of application.

Note.—As it is desirable to encourage settlement of tea-labourers near tea-gardens, *ceteris paribus*, preference should be given to a tea estate in allotting, for settlement at ordinary cultivation rates, lands that are in close proximity to the estate boundary.

Procedure on applications for land exceeding 50 *bighas*.

10. When the area of the land applied for is more than 50 *bighas*, the survey, classification and assessment of the land shall be made by or under the control of an officer not lower in rank than a Sub-Deputy Collector who shall submit to the Deputy Commissioner a report on the proceedings. In areas which have been surveyed the boundaries of the land applied for may be shown on the map. The report shall be in such form as the Provincial Government shall direct, and in the case of subdivisions shall be submitted through the Subdivisional Officer.

Limit of area.

11. The Deputy Commissioner after perusal of the report shall pass such orders as he thinks fit : provided that in the case of settlement of land exceeding 400 acres in area he shall submit his proceedings to the Commissioner for confirmation : provided further that applications for land exceeding 1,200 acres in area shall not be entertained without the sanction of the Provincial Government.

Survey fees.

12. When the area of the land applied for exceeds 50 *bighas*, the applicant shall deposit survey fees at the rate of two annas a *bigha* : provided that survey fees need not be levied when the land applied for is included in one or more entire cadastral *dags*.

Conversion of annual lease into periodic lease.

13. The Deputy Commissioner or other officer specially empowered in this behalf may convert an annual lease into a periodic lease in accordance with such instructions as may be issued from time to time for his guidance by the Provincial Government : provided that he shall first cause a report to be submitted to him in such form as the Provincial Government shall from time to time direct.

Term of periodic leases for ordinary cultivation.

14. In granting periodic leases for ordinary cultivation, or in converting annual leases into periodic leases for ordinary cultivation, the Deputy Commissioner shall so fix the period that it will expire concurrently with the general settlement of the district or of the local area or the class of estates to which the land belongs.

Settlement of occupied lands not included in any lease.

15. No person shall have any right to settlement merely because he is in occupation of land not included in any lease granted by the Provincial Government either to himself or to any other person, but if the Deputy Commissioner be satisfied that the occupant has not taken possession of the land with the intent to defraud the Crown and that the land may with advantage be settled with the occupant, the occupant shall be offered settlement : provided that in the Assam Valley Districts Division when lands are found occupied which are not included in any lease granted by the Provincial Government either to the occupant

or to any other person, and for which no application has been made under rule 5, the settlement of such lands shall ordinarily be made with the actual occupant. If any dispute arises as to who the actual occupant is under this rule, settlement shall be offered to the person whom the Deputy Commissioner considers to be *prima facie* best entitled to settlement.

**Note.*—A squatter or a person in occupation of land without settlement is liable to prosecution under section 33 of the Assam Forest Regulation if he cuts down 'reserved' trees on such land prior to receiving settlement unless he has obtained the written permission of a competent Forest Officer to cut the trees. On prosecution it is open to the Deputy Commissioner or Subdivisional Officer to compound the offence under section 62 of the Forest Regulation read with the Government notification issued under that section. In areas where squatting is allowed the Deputy Commissioner is permitted to direct the Divisional Forest Officer whether a case against an offender should be dropped, compounded or proceeded with according as the offender is a *bonafide* settler or not.

16. Notwithstanding anything contained in rule 15 the Provincial Government may direct that in any special area leases shall be issued on written application only, and the Deputy Commissioner may thereafter, by general or special order, exclude any person or all persons from entering into possession of waste land within such area until a lease has been granted to him.

Prohibition
to enter into
land until
issue of
lease.

17. If the occupant to whom settlement is offered accepts it, he shall be liable for the revenue assessed on the land from the commencement of the year in which he first occupied it. If the occupant refuses the settlement offered to him, settlement may be offered to any other person from the commencement of the year succeeding that in which the occupation was discovered, and the actual occupant, notwithstanding his refusal to accept settlement, shall, from the commencement of the year in which he first occupied the land be held liable for the revenue assessed on it.

Liability
to pay reve-
nue.

18. (1) Subject as hereinafter provided, the Deputy Commissioner may eject any person from land over which no person has acquired the rights of a proprietor, landholder, or settlement-holder.

Ejection.

(2) When such person has entered into possession of land that has previously been reserved for roads or roadside lands or for the grazing of village cattle or for other public purposes; or has entered into possession of land from which he has been excluded by general or special orders and when, further, there is no *bona fide* claim of right involved, he may be ejected or ordered to vacate the land forthwith, and the Deputy Commissioner may sell, confiscate or destroy any crop raised, or any building or other construction erected, without authority on the land.

(3) In all other cases ejectment shall be preceded by service of notice requiring the occupant to vacate the land within three months and to remove any buildings or fences which may have been raised on such land, subject to the proviso that crops actually growing on the land may be allowed to remain till they are ripe for harvest. Any buildings, fences or crops which have not been removed in accordance with such notice may be sold by order of the Deputy Commissioner, provided that the sale-proceeds shall, after the deduction of any amounts due on account of process fees or cost of sale, be paid to the person who is ejected under this sub-rule.

(4) Any person or persons required by notice to vacate under the last preceding sub-rule the land which the person or persons occupy, shall comply with the requisition within the time prescribed in the notice, running from the date of its service.

(5) Any person or persons intentionally disobeying an order or requisition to vacate under sub-rule (2) or (3) shall be liable to a penalty which may extend to two hundred rupees, and, in case such disobedience is continued to a further penalty which may extend to fifty rupees for each day during which such breach continues.

*(6) Nothing in sub-rule (3) of this rule shall apply to any person who has refused an offer of settlement in respect of the land of which he is in possession, or be deemed to require the service upon him of a notice to vacate the land before he is excluded from possession as provided in section 35 of the Regulation.

Land-revenue and minimum assessment.

19. The land-revenue payable on account of any lease shall be determined by such general orders regarding the assessment of land-revenue as may have been issued by the Provincial Government when confirming the last settlement of the local area or class of estates in question. Where no such general orders exist, the special orders of the Provincial Government shall be taken:

Provided that the minimum assessment of an estate shall be one rupee in the Assam Valley Districts Division and eight annas in the Surma Valley and Hill Districts Division.

Fraction in assessment.

20. In fixing the total demand on an estate fractions of an anna shall not be taken into account. Any fractions of an anna less than half anna shall be neglected; half an anna or more shall be counted as a whole anna. If the

assessment of an estate amounts to one hundred rupees or more, any fraction of a rupee less than eight annas shall be omitted and eight annas or more shall be treated as one rupee.

21. The following provisions shall apply to the case of all leases for ordinary cultivation :—

Royalty on timber.

- (a) No royalty shall be payable on any forest produce except timber *[sold, bartered, mortgaged, given or otherwise transferred or removed for transfer]. The timber *[sold, bartered, mortgaged, given or otherwise transferred or removed for transfer] shall be liable to the full royalty under the rules relating to Unclassed State Forests.
- (b) Before a lease is granted the applicant may (and shall if, for special reasons to be recorded, the Deputy Commissioner so require) clear his liability for royalty upon all timber afterwards *[sold, bartered, mortgaged, given or otherwise transferred or removed for transfer] by the pre-payment of a sum representing the full royalty on all trees which are likely to be *[sold, bartered, mortgaged, given or otherwise transferred or removed for transfer]. The sum to be so paid shall be estimated by the Deputy Commissioner either on the basis of rate per *bigha*, or in such other manner as may be fair and equitable. The estimate of the Deputy Commissioner shall be final. The pre-payment shall be made either in one instalment or in such series of instalments as the Deputy Commissioner may, by general or special order, determine.
- (c) At any time during the pendency of a lease the lessee may in the manner set forth in clause (b) clear his liability in respect of all trees still standing on the land.
- (d) Notwithstanding anything contained in the preceding clauses, trees which were planted, or began to grow, on the land during the pendency of a lease shall be exempted from all payment of royalty even if *[sold, bartered, mortgaged, given or otherwise transferred or removed for transfer]. When land has been settled continuously for twenty years, all trees standing thereon shall be presumed to have been planted, or to have begun to grow, during the pendency of the lease.

*Substituted for the words "sold or removed for sale", vide Notification No. 1449-R., dated the 20th March 1940, Sect./508 of 1940.

- (e) If no trees other than trees exempted under clause (d) are standing upon the land of a lessee, he may at any time apply to the Deputy Commissioner for an endorsement to this effect upon his lease, and the Deputy Commissioner, after ascertaining that the allegation is correct, shall make such endorsement free of charge.
- (f) Subject to the payment of such royalty, if any, as is due under clauses (a), (b) or (c) of this rule, the holder of a periodic or annual *patta* shall be entitled to cut down or sell any tree standing on the land covered by his lease: provided that the holder of an annual *patta* shall not be entitled to cut down or lop branches from trees of such classes and within such areas as may be notified in this behalf by the Provincial Government.

*Note 1.—The words “notified in this behalf by the Provincial Government” in rule 21 (f) refer only to notifications issued from time to time under this rule and not to other notifications issued by the Provincial Government.

Note 2.—Leases for land settled with persons carrying on special cultivation for allotment to the labour force under their control for ordinary cultivation shall for the purpose of timber valuation be governed by rules 37 to 39.

Refund of
value of tim-
ber on resig-
nation of a
grant.

22. In any case in which a settlement-holder has paid royalty for timber standing on his estate he may, in case he hereafter resigns the whole or any portion of his estate, be granted a refund of the value of the timber of trees standing thereon subject to the following provisions:—

- (i) Where the area resigned is a compact area of 250 acres or upwards the settlement-holder shall be entitled to a refund, in respect of all unused timber, of the royalty paid at the time of settlement.
- (ii) Where the area resigned is not a compact area of 250 acres, refund of the royalty paid at the time of settlement in respect of all unused timber may be made at the discretion of the Commissioner.
- (iii) Where a settlement-holder resigns land on which valuable trees have been planted subsequent to settlement, a fair valuation of the trees standing on the land may be paid to the settlement-holder at the discretion of the Provincial Government.
- (iv) When a refund is claimed under clause (i) or (ii) it shall be for the settlement-holder to prove the amount of royalty paid at the time of settlement in respect of the area resigned. The Deputy Commissioner shall cause a Forest Officer to estimate what proportion the value of the

standing trees bears to the value of the trees at the time of settlement, and the amount of the refund shall bear the same proportion to the amount of royalty paid at the time of settlement: provided that the Commissioner may at his discretion authorise a Forest Officer to assess the timber at its present market value *in situ*, in cases where it is not possible to prove the amount of royalty paid in respect of the area resigned.

23. (1) Nothing in these rules shall entitle any person to obtain a lease in respect of land within 35 feet from the foot of the slope of a public road. Any person occupying or encroaching on such land shall be liable to ejectment under rule 18 of these rules. Roadside land.

Explanation.—The expression “public road” includes any road maintained by the Provincial Government or by a local board, and any other road declared by the Deputy Commissioner to be a public road for the purpose of this rule.

(2) Except under the general or special orders of the Provincial Government, no new periodic lease shall be issued in respect of land within one chain (66 feet) of the 35 feet reservation alongside roads maintained by the Provincial Government.

Note.—This rule applies to existing and not to projected roads. It is, however, open to the Public Works Department to apply to the Deputy Commissioner to utilise his powers under rule 2 so as to reserve from settlement otherwise than on annual lease land lying within 126 feet from the centre line of a projected road.

24. If any settlement-holder wishes to relinquish the whole of his estate, or any entire fields (*dags*) within his estate he shall *[after paying all the land-revenue due from him in respect of the estate or fields proposed to be relinquished] tender a written petition to the Deputy Commissioner or other officer empowered in this behalf. The latest date for filing such petitions shall be— Resignation.

(a) In the Surma Valley the 31st March ;

(b) In the Assam Valley in the case of estates in villages entered in a special list maintained by the Deputy Commissioner of villages in which mustard and *matikalai* are largely grown, the 15th March ; in other villages where fluctuating cultivation is practised, the 15th February ; and in the case of estates in all other villages, the 15th January. If the latest date falls on a gazetted holiday, petitions for relinquishment may be tendered on the first open day after such holiday.

The written petition shall contain particulars of each field which the settlement-holder wishes to relinquish and of the land-revenue payable in respect of each field and shall be in such form as the Provincial Government may from time to time prescribe. On receipt of the petition the Deputy Commissioner or other officer, after making such inquiry as he thinks fit, may pass such order as seems proper. If before the latest date as declared aforesaid a settlement-holder has tendered no petition of relinquishment in respect of land which he holds either on annual or on periodic lease, he shall be liable in the following year for the land-revenue assessed on that land.

Settlement
of land
previously
resigned.

25. Notwithstanding anything contained in these rules, if it be proved that the applicant for, or occupant of, any land relinquished it during the previous year, the settlement, if any, with him shall be on an annual lease and he shall be liable to be assessed on such land at 50 per cent. above the rates at which he would otherwise have been assessed. On expiry of such annual lease, resettlement shall be made with the settlement-holder if he desires it, at the ordinary rates, and under the ordinary rules.

Confirmation
and cancel-
lation of
settlements.

26. Subject to the general control of the Provincial Government, the Commissioner shall have power to confirm all settlements, and also to cancel any settlement made in contravention of these rules.

¹Note.—The power conferred on the Commissioner under Settlement Rule 26 is neither appellate nor revisional and is not affected by the Commissioners' Powers Distribution Act. If a settlement is obviously in order or obviously contravenes the rules and there is no objection on these lines, the Commissioner's powers remain as in Settlement Rule 26, but if there is an issue raised on either account, the case becomes one in appeal under Section 147(c) of the Assam Land and Revenue Regulation and goes out of the Commissioner's jurisdiction.

Settlement
of town
lands.

27. Unless otherwise directed by the Provincial Government, nothing in these rules shall apply to ²the land included in a military cantonment. The Provincial Government may, from time to time, prescribe special rules for the settlement of land within two miles of a military cantonment or municipality or within half a mile of an area notified under section 328 of the Assam Municipal Act, 1923, but unless and until such rules have been prescribed, the settlement of such land shall be effected under the foregoing rules, provided that no periodic lease can be issued for such land ³[except where it has, or is likely to have, no non-agricultural value].

¹Added by Government letter No. RS.137/45/2, dated the 29th November 1945.

²The words "town land as defined in rule 64 and" in rule 27 in the first sentence and also the Note under rule 27, inserted by C. S. No.5, were omitted by Notification No. R. R. 119/43/18, dated the 4th January 1944.

³Added by Notification No. RS.106/44/30, dated the 28th August 1945.

28. Land within two miles of a military cantonment or a municipality or within half a mile of an area notified under section 328 of the Assam Municipal Act, 1923, may be settled on periodic lease for purposes other than agricultural on such terms as may be approved by the Provincial Government.

SECTION II

Special provisions relating to applications for special cultivation

29. The following additional rules shall apply only to applications for waste land for special cultivation.

30. Leases for special cultivation will be issued on written application only.

31. (1) Ordinarily, waste land of the following descriptions shall not be leased under this Section without the special sanction of the Provincial Government :—

Applications to be in writing. Lands which may not be leased under this Section.

- (a) Land in forests reserved, or proposed to be reserved, under section 5 of the Assam Forest Regulation VII of 1819, and land in unclassed forests containing *sal* or other valuable timber species ;
- (b) Land specially valuable for grazing or for the supply of fuel and other forest produce ;
- (c) Land known or supposed to contain valuable minerals ;
- (d) Land claimed by wild tribes, or over which the inhabitants of neighbouring villages claim special privileges.

(2) The Deputy Commissioner shall refer all applications received for special cultivation to the Divisional Forest Officer for report on (1) (a) and (b) above.

Note.—When examining an application referred to him under this rule, a Forest Officer should consider whether the timber on the land or any part of it can be advantageously disposed of under rule 39.

32. If the area applied for exceeds 50 acres, it must be compact and such as might be enclosed within a ring fence. If the land touches a public road or navigable river, the length of the road or river frontage must not exceed one-half the depth of the area applied for ; but if for any special reasons the Provincial Government see fit to relax this restriction, they may do so.

Land applied for to be compact.

33. If the area applied for exceeds 50 acres, the applicant shall at the time of presenting his application deposit a sum to cover cost of survey at the rate of twelve annas per acre when the survey is to be carried out by a Government officer, and at seven annas per acre when it is effected by an approved private surveyor. This sum shall be calculated on the area as estimated by the applicant.

Deposit of cost of survey and of demarcation of boundaries

In cases in which the area applied for exceeds 10,000 acres, if the Provincial Government are satisfied that the charge so calculated is seriously in excess of the actual cost of survey, they may refund so much of the deposit as seems to them to be excessive.

The Deputy Commissioner shall ascertain from the applicant whether he desires to clear and demarcate the boundaries himself prior to survey; if so, he may be permitted to do so in the manner required by the Deputy Commissioner. If the Deputy Commissioner undertakes the clearing and preliminary demarcation of boundaries on behalf of the applicant, the applicant shall deposit, in addition to the cost of survey, the cost of clearing and demarcation as estimated by the Deputy Commissioner and shall point out the boundaries to the surveyor.

On the failure of the applicant to make the deposits required by this rule within one month of the date of application, or to point out the boundaries to the surveyor after due notice, or to clear or demarcate the boundaries if he elects to do so, the application, in the absence of good cause shown within a time to be fixed by the Deputy Commissioner, shall be rejected.

Note.—If at any stage of the proceedings there is any unreasonable delay on the part of the applicant in answering enquiries or signing maps or leases, the application should be struck off after due warning has been given to the applicant in writing.

Survey of land. **34.** After deposit of cost of survey and demarcation under rule 33, the Deputy Commissioner shall cause the land to be surveyed, and a map prepared on the scale of 16 inches to the mile or on such other scale as the Provincial Government may for special reasons direct in any case or class of cases.

Boundary-marks. **35.** During the progress of the survey the surveyor shall erect permanent boundary-marks at all boundary angles and at intervals of twenty chains or less along all boundary lines not marked by clearly defined natural features. In no circumstances shall a waste land lease be issued, or possession given to the applicant, until the map has been prepared and the boundary-marks have been reported by the surveyor to have been erected as required by this rule.

By whom survey to be made. **36.** The surveyor appointed to survey lands under rule 33 shall not be below the rank of a Sub-Deputy Collector, or a person declared by the Provincial Government to be an approved surveyor, or a person certified by the Director of Surveys to be qualified for the survey of such land. The Director of Surveys will take such steps as he considers necessary to check the work done and will countersign all maps of areas of 50 acres and over, which have not been

prepared by the ordinary district staff, before they are finally submitted to the Deputy Commissioner for his acceptance.

All areas of 50 acres and over must be surveyed on a theodolite traverse basis.

37. The Deputy Commissioner, shall, as soon as possible after an application has been filed under this Section and admitted by him, cause a Forest Officer to make an estimate of the *[full royalty valuation] of the trees on the land applied for.

Valuation
of timber.

The Forest Officer shall submit his valuation, if the royalty at full rates would not exceed Rs.1,000, to the Deputy Commissioner, and the Deputy Commissioner, if he does not approve of it, may refer the matter to the Conservator, whose decision shall, subject to the orders of the Provincial Government, be final. If the royalty at full rates would exceed Rs.1,000, the Forest Officer shall, before sending his valuation to the Deputy Commissioner, submit it for confirmation to the Conservator, who may reduce it up to a maximum of 50 per cent., if he considers that it is too high, having regard to the inaccessibility of the timber to a market or to any other consideration. Should the Conservator consider that a larger reduction is called for than 50 per cent. on the Forest Officer's valuation, he will report the case to the Provincial Government for sanction to such reduction. If the applicant is dissatisfied with the valuation fixed by the Conservator, he may appeal to the Provincial Government :

Provided that if any person taking up land for special cultivation is unwilling to pay the '[full royalty valuation] of the timber as estimated, he shall have the option of paying a reduced valuation representing only the profit which he is likely to derive from the use of the timber for purposes connected with the exploitation of the grant. If he exercises such option, he shall be liable to pay royalty at full rates on all timber ²[sold, bartered, mortgaged, given or otherwise transferred or removed for transfer] and on all timber removed for use unconnected with the exploitation of the grant during the period of his lease or renewed lease.

Option of
paying a re-
duced valua-
tion.

*The words "full royalty valuation" were substituted for the word "value" in line 4 of Rule 37 by Notification No. RS.90/44/18, dated the 29th May 1945.

¹The words "full royalty valuation" were substituted for the words "full market value" in line 2 of the proviso to rule 37 by Notification No. RS.90/44/18, dated 29th May 1945.

²The words "sold, bartered, mortgaged, given or otherwise transferred or removed for transfer" were substituted for the words "sold or removed for sale" in the proviso to rule 37 by Notification No. 1449-R., dated the 20th March 1940.

Royalty on timber in respect of leases for special cultivation.

38. Notwithstanding anything contained in rule 37, a lease may be issued to the applicant before the value of the timber has been ascertained. When the Deputy Commissioner has adopted this procedure, he shall add the following clause to the lease :

“You shall pay the value of the timber on the land, as ascertained in conformity with rule 37 of Section II of the Settlement Rules, within three months from the date of receiving notice of the valuation which has been assessed.”

In special cases the payment of the value of timber on the land may be postponed for such term and under such conditions as the Provincial Government may decide.

Prior disposal of timber.

39. Nothing in these rules shall prevent the Deputy Commissioner from disposing of the timber or any part of it on the land applied for before settlement is completed. Any such disposal of the timber shall be arranged as soon as possible after the receipt of the report of the Divisional Forest Officer under rule 31(2), and a definite period not exceeding two years shall be fixed within which the timber disposed of shall be removed. If and when timber is so disposed of by the Deputy Commissioner, the valuation of the remaining timber shall be made as soon as possible, provided also that the lessee shall be given the right of entering for the purpose of commencing cultivation, previous to such valuation being completed, if he so desires.

Liability to payment of premium.

40. In addition to the land-revenue payable under rule 17 and the value of the timber assessed under rule 37, an applicant to whom a lease for special cultivation is granted shall be liable to pay premium as hereinafter provided. The rate of premium shall be fixed by the Provincial Government from time to time for each locality.

Premium on land taken up for ordinary cultivation found to be cultivated with tea.

***40A.** The settlement-holder of any land taken up for ordinary cultivation after the date of publication of Notification No.3052-R., dated the 24th September 1931, in the *Assam Gazette*, and found to be under special cultivation shall be liable to pay premium at the rate fixed by the Provincial Government for that locality. Premium shall be payable immediately and without reference to the area limits prescribed in rule 41, or to the period of settlement mentioned in rule 45.

When premium shall be payable.

41. Subject to the provision of rule 43 below the premium shall be payable as follows :—

(i) When in the opinion of the Deputy Commissioner the area of the lease together with the area of any land, which the applicant already holds

for special cultivation does not exceed 400 acres, no premium shall be payable.

- (ii) When in the opinion of the Deputy Commissioner the area of the lease together with the area of any land which the applicant already holds for special cultivation exceeds 400 acres, but does not exceed 700 acres, the premium shall be calculated on the excess over 400 acres or on the area of the lease, whichever is less, and shall be payable with the final *kist* of land revenue of the 10th year of the lease.
- (iii) When in the opinion of the Deputy Commissioner the area of the lease together with the area of any land which the applicant already holds for special cultivation exceeds 700 acres, the premium shall be calculated on the excess over 400 acres or on the area of the lease, whichever is less, and shall be payable on the date of the issue of the lease.

For the purpose of this rule—

- (1) all land originally settled for special cultivation, and
- (2) all land originally settled for ordinary cultivation, which is suitable for special cultivation and is used for special cultivation or for purposes ancillary thereto (excluding land under paddy cultivation),

shall be regarded as land held for special cultivation.

42. Full revenue shall be due on the whole area from the commencement of the agricultural year in which the lease was signed, or any portion of the land occupied, whichever is earlier, save that in the case of applications which together with any land already held by the applicant for special cultivation do not exceed 400 acres in area, the Deputy Commissioner shall suspend the realisation of half the revenue annually due in the first five years of the settlement, and make the suspended revenue recoverable by equal annual instalments from the 11th to the 15th year of the settlement, in addition to the normal revenue payable during that period.

Suspension of revenue.

43. When any person obtains a lease for special cultivation wholly or partly free of premium it shall be a special condition thereof (in consideration of the area settled free of premium) that he shall not transfer the estate or any portion thereof by gift, sale, exchange, usufructuary mortgage, or sub-lease, or in any other manner whatsoever within 10 years of the date of issue of the lease, except with the previous consent in writing of the Deputy Commissioner, and upon such terms as the Deputy Commissioner

No transfer in certain cases.

may prescribe ; and any transfer made without such consent shall be null and void :

Provided that the Deputy Commissioner shall not withhold his consent in any case in which the applicant pays the full premium together with any suspended revenue due in respect of the area transferred.

Unpaid premium and suspended revenue when due.

44. Notwithstanding anything hereinbefore contained—

- (i) if the estate falls into arrears on account of land-revenue or local rate, or any part of it is relinquished, or
- (ii) if in the opinion of the Deputy Commissioner reasonable progress is not being made in development of the grant, the whole of the suspended premium and the suspended revenue, if any, shall be payable immediately, and may be recovered as an arrear of land-revenue.

Rights of a lessee.

45. Subject to the special conditions laid down, a lease for special cultivation shall confer a permanent, heritable and transferable right. The term of the lease shall be 15 years, after which the holder shall be entitled to settlement on a periodic *khiraj* lease for special cultivation at the rates then current in the district.

Reservations between adjoining grants.

46. In the case of all leases of land exceeding 50 acres and not exceeding 600 acres granted under these rules, the Deputy Commissioner shall reserve from settlement—(a) any land which in his opinion is required for public passage and (b) a strip of land at least 100 feet wide between the new grant and adjoining grants (if any).

In the case of leases of land exceeding 600 acres, the Deputy Commissioner shall, in addition, divide the land into convenient blocks and reserved similar strips between each pair of adjoining blocks.

If in any particular instance the Deputy Commissioner is unable to follow this rule, he shall report the departure together with his reasons to the Commissioner, who may pass such orders as he thinks fit :

Provided that if at any time it appears to the Commissioner that the continuance of any reservation made under this rule, excepting those over which the public have acquired a right-of-way, is unnecessary, he may cancel such reservation and settle the land over which the reservation was made in such manner either by exchange with land already settled, or otherwise, as may appear to him desirable.

Register of application.

47. A register shall be kept by the Deputy Commissioner of all applications for lease of waste lands for special cultivation.

SECTION III**

RESETTLEMENT

Assessment of land* and Record-of-rights

48. In this Section of the rules unless there is something repugnant in the subject or context—

(a) The *settlement of a local area or class of estates* Definitions. means a special operation carried out under the provisions of Sections 17-42 of the Regulation for the formal revision of the land-revenue demand of that area or class of estates.

(b) The *terminal year* means the year up to which the rates of land-revenue shall, according to the orders passed by the Provincial Government at the last settlement, remain in force.

(c) All other expressions used in this Section of the rules shall have the same meaning as in the Assam Land and Revenue Regulation and in Sections I and II of this Chapter of the rules.

†49. (*Omitted*).

50. When the Provincial Government have declared that a local area or class of estates is under settlement, they may, for the purpose of carrying out the operations, appoint under section 133 of the Regulation a Settlement Officer and one or more Assistant Settlement Officers; and also under section 134 of the Regulation a Survey Officer and one or more Assistant Survey Officers: provided that the same officer may be vested with the powers of a Settlement Officer and a Survey Officer or with the powers of an Assistant Settlement Officer and an Assistant Survey Officer. Appointment of Settlement and Survey Officers.

†51. (*Omitted*).

52. The term for which the land-revenue is to be assessed shall, subject to the provisions of section 13 of the Assam Land Revenue Re-assessment Act (VIII of 1936), be such period as the Provincial Government may determine in respect of any local area or class of estates. Term of assessment.

53. Settlement shall be made by granting annual or periodic leases. Periodic leases shall ordinarily run up to the terminal year of the coming assessment. Subject to the provisions of rules 23 and 27, a person who has already acquired the status of land-holder in respect of any land shall be entitled to receive a periodic lease. When land has Settlement shall be annual or periodic.

**This is new Section introduced by Notification No 44-R., dated the 4th January 1940, in substitution of the old Section.

*Reference should also be made to the Assam Land Revenue Re-assessment Act (VIII of 1936) and the rules thereunder

†Omitted by Notification No.44-R., dated the 4th January 1940.

been taken up for a dwelling house or is under permanent cultivation a periodic lease should ordinarily be granted.

*54. (*Omitted*).

Different
processes of
assessment.

55. The assessment of land shall consist of the following processes :—

- (a) Preliminary record writing, and field classification.
- (b) Record attestation.
- (c) Submission of assessment reports.
- (d) Revenue attestation.
- (e) Offer of settlement.

Preparation
of draft *chitha*
or field index.

56. After a village has been surveyed and demarcated a draft *chitha* or field index shall be prepared. The *chitha* shall be arranged according to the serial number of the fields in the village, and shall show, in addition to such other particulars as the Provincial Government may direct, the name of the person who is in possession of each field, and the classification of each field according to a terminology to be previously approved by the Provincial Government. Disputes regarding the ownership of land or regarding the ownership of any interest, such as usufructuary mortgage in land, shall be decided in a summary manner and on the basis of actual possession, by the Settlement Officer or an Assistant Settlement Officer. The classification of as many fields as possible shall at this stage be tested on the ground by the Settlement Officer, the Assistant Settlement Officer and officers not below the rank of *Kanungo*.

Preparation
of draft
jamabandi
and record
attestation.

57. Before record attestation begins the Settlement Officer shall cause a draft *jamabandi* to be prepared, showing, in addition to such other particulars as the Provincial Government may direct, the fields which have been found in the possession of each proprietor or settlement-holder, and the classification of each field as entered in the draft *chitha*; but at this stage there will be no entry under the heading "revenue" in the draft *jamabandi*. Each proprietor or settlement-holder shall be furnished, before record attestation begins with an extract from the draft *jamabandi* showing the fields which have been found in his possession, and the proper classification of each field. The record attestation of each village shall be taken up by the Settlement Officer, or Assistant Settlement Officer, hereinafter called the Attestation Officer, at a convenient place in or near the village. A proclamation shall previously be published in the village giving due notice to the proprietors and settlement-holders and calling on them to appear before the

Attestation Officer, bringing with them their extracts from the draft *jamabandi*. As each proprietor or settlement-holder appears before him the Attestation Officer, if the proprietor or settlement-holder so desires, shall examine the entries in the draft *jamabandi* which relate to him, shall read out and explain the entries, and shall make corrections when required. Dispute regarding the ownership of land, or the ownership of any interest, such as usufructuary mortgage in land, shall be decided by the Attestation Officer in a summary manner, and on the basis of actual possession. In the course of record attestation all the fields which have not already been inspected by a *Kanungo* or officer of higher rank shall now be inspected and the classification of the field shall be tested and if necessary corrected. The Attestation Officer shall hear and decide all objections to the classification of fields, and in all cases in which the field has not been inspected by the Settlement Officer, or an Assistant Settlement Officer, he shall personally inspect the field before deciding on its classification.

58. When the record attestation of a group of villages has been completed the Settlement Officer shall prepare and submit for sanction a rate report under the provisions of section 24 of the Assam Land Revenue Re-assessment Act (VIII of 1936) and the rules framed thereunder.

Submission
of rate re-
port.

59. On receipt of the Provincial Government's orders on the rate report the Settlement Officer shall calculate accordingly the total revenue payable for each estate and shall enter it in the draft *jamabandi* used at the record attestation. The revenue attestation of each village shall be taken up by the Settlement Officer or Assistant Settlement Officer (hereinafter called the Attestation Officer) at a convenient place in or near the village. A fresh extract from the draft *jamabandi* showing only the total area, the total revenue as calculated, and the alterations if any, made in the *jamabandi* at record attestation, shall be distributed to each proprietor or settlement-holder. A proclamation shall also be published in the village giving sufficient notice to proprietors and settlement-holders and calling on them to appear before the Attestation Officer bringing with them their extracts from the draft *jamabandi*. As each proprietor or settlement-holder appears before him the Attestation Officer shall read out to him the total areas entered against his name in the draft *jamabandi* and the total assessment which is proposed in his case. The Attestation Officer shall hear and decide any objection which may be put forward.

Calculation
of revenue
payable for
each estate
and extract
of draft *jama-
bandi* to be
distributed
to each pro-
prietor or
settlement-
holder.

If an objection be raised to the classification of a field which has not yet been inspected by an officer above the rank of *Kanungo*, the Attestation Officer shall personally inspect the field and decide on its classification. The Attestation Officer shall also make known to the people the law governing progressive enhancements of land-revenue,—section 12 of the Land Revenue Re-assessment Act (VIII of 1936)—and in consultation with the settlement-holders shall prepare a list of persons who are entitled to the benefit of these provisions. If at the time of revenue attestation a person produces his extract from the draft *jamabandi* the Attestation Officer shall cause to be entered on it the revenue as finally proposed both field by field and in total. After revenue attestation the Settlement Officer shall submit through the Director of Land Records any cases requiring the orders of the Provincial Government, under section 12(1)(b) of the Re-assessment Act. If on further consideration the Settlement Officer would alter the classification or rates of a whole village, he shall report the case at this stage through the Director of Land Records for the orders of the Provincial Government.

Preparation
and signing
of leases and
offer of set-
tlement.

60. After receipt of the orders of the Provincial Government and subject to such orders, the Settlement Officer shall make a final copy of the *chitha* and *jamabandi*. This final copy of the *jamabandi* shall be the record-of-rights of proprietors and settlement-holders within the meaning of section 40 of the Regulation. The Settlement Officer shall also prepare, sign and seal periodic or annual leases, as the case may be, which shall correspond in all particulars with the entries in the record-of-rights. The Settlement Officer shall then issue a proclamation, which shall be posted in a conspicuous place in or near each village stating the date on which and the place at which the leases will be offered to the persons entitled to receive them. On such date and at such place the Settlement Officer or any other officer that he may depute for the purpose, shall, if the persons entitled to receive the leases are present, tender to them the leases standing in their respective names. If any of these persons are absent, the officer tendering may sign a general notice in the following form, or to the like effect, and cause a copy thereof to be affixed within three days of the aforesaid date at some conspicuous place in the neighbourhood of the centre selected for the distribution of leases:—

“The undermentioned persons being absent I hereby offer to them the leases standing in their respective names”.

The tender of a lease, or the affixing of a copy of the notice containing the offer of a lease, as the case may be, shall be equivalent in each instance to an offer of settlement within the meaning of sections 31-39 of the Regulation.

***61.** (*Omitted*).

62. The *chitha* referred to in rule 60 shall contain the following particulars, in addition to any which may be specially directed by the Provincial Government :—

Particulars which the *chitha* shall contain.

1. Number of the field.
2. Area of the field.
3. Name, father's name, and residence of the proprietor or settlement-holder.
4. Tenure.
5. Assessment class or classes and area of each class of land in the field.

The *jamabandi* referred to in Rule 60 shall contain the following particulars, in addition to any which may be specially directed by the Provincial Government :—

Particulars which the *jamabandi* shall contain.

1. Number of the estate.
2. Name, father's name, and residence of the proprietor or settlement-holder.
3. Number of each field.
4. Area of each field.
5. Class of each field.
6. Area of each class in each field.
7. Revenue (if any).
8. Local Rate.

63. (1) Any person to whom an offer of settlement has been made in accordance with these rules, and who desires to refuse it, shall, within 30 days of the offer, inform the Settlement Officer of the refusal by noting in writing on the lease that he refuses to take settlement, and by returning the lease to the Settlement Officer. No refusal shall be valid unless made within the time and in the manner prescribed above.

How settlement may be refused.

(2) In those local areas in which sections 33(2) and (3) are in force, the person to whom an offer of settlement has been made shall, if he is willing to accept it, deliver to the Settlement Officer within 30 days as aforesaid an acceptance in writing under his hand in Form No.13.

How settlement may be accepted.

SECTION IV*

TOWN LANDS

Grant of leases and settlement of land-revenue in respect of Town Lands

Definitions.

64. In this Section of the Rules, unless there is anything repugnant in the subject or context—

(a) *Town land* means any land within an area declared or deemed to be a municipality or notified area under the Assam Municipal Act, 1923 (Assam Act I of 1923) and any other land which the Provincial Government may declare, †[under the Assam Land and Revenue Regulation or] in accordance with the provision of section 3 of the Land Revenue Re-assessment Act (Assam Act VIII of 1936), to be town land.

(b) *Short lease* means a lease which is granted for any period not exceeding three years, which confers upon the lessee no right in the soil beyond a right of user for the period, and in particular which confers no right of inheritance beyond the period of the lease or of transfer.

(c) A *periodic lease for town lands* means a lease which is granted for more than three years, and which confers a permanent, heritable, and transferable right of use and occupancy in the land, subject always to the due payment of land-revenue and local taxes, cesses, or rates, to the reservation in favour of Government of all quarries, mines, minerals, mineral oils, and all buried treasure, to the absolute forfeiture of the lessee's interest in the land on his refusal to take the renewal of the lease on the expiry of its term, and to the special conditions of any engagement into which the land-holder may have entered with Government.

(d) The *settlement of a town* means a special operation carried out under the provisions of sections 17-42 of the Regulation for the formal revision of the land-revenue demand of that town.

(e) The *terminal year of a town* means the year up to which the rates of land-revenue shall, according to the orders passed by the Provincial Government at the last settlement of the town, remain in force.

(f) *Waste land* means unoccupied land, the property of the Provincial Government, which the Government have not disposed of by lease, grant, or otherwise.

*This is a new Section introduced by Notification No. 44-R., dated the 4th January 1940, in substitution of the old Section.

†Inserted by Notification No. RS. 112/48/18, dated the 19th February 1943.

65. The Provincial Government may from time to time, by notification in the official *Gazette*, exempt from the operation of this Section of the rules any town land on the ground of the backward condition of the locality, and dispose of it by lease for such term and at such rate as they may think fit.

Town land in backward locality may be exempted from operation of this Section.

A.—Initial Leases of Waste Lands in Towns

66. Waste land in towns shall be settled by the Deputy Commissioner in accordance with rules 67-71 of these rules, subject to confirmation by the Commissioner. In subdivisions the functions of the Deputy Commissioner shall be exercised by the Subdivisional Officer, subject to the control of the Deputy Commissioner. In this Section of the rules, unless the contrary is apparent from the context, the expression "Deputy Commissioner" includes a Subdivisional Officer.

Waste lands in towns shall be settled by the Deputy Commissioners in accordance with rules 67-71.

Note.—As regards Commissioner's appellate power see Note under Settlement Rule 26.

67. Leases of waste land in towns shall be obtained by formal application only. Applications for leases of waste land in towns shall be in writing and shall be presented to the Deputy Commissioner, who will have a map prepared of the land or have it indicated on an existing map, and after making such local inquiry as he thinks fit, either by himself or by a gazetted officer shall pass an order allowing the application in whole or in part or disallowing it altogether:

Applications for leases of waste land in towns shall be in writing.

Provided that, except in the case of temporary leases granted in accordance with the proviso to rule 68 the lease may, if the Deputy Commissioner thinks fit, and shall, whenever the Provincial Government have by general or special order so directed, be put up to auction and granted to the highest bidder.

Note.—In settlement of town land under this rule the lease shall be put to auction, unless the Commissioner of Divisions directs otherwise by a special order in any particular case. In passing such special order, the Commissioner may direct that the settlement shall be subject to the payment of a premium of such amount as he may fix, such premium to be paid before the issue of the lease.

68. If a lease is granted it shall ordinarily be a periodic lease for town land running from the year in which it is granted to the terminal year of the town in question:

Lease to be ordinarily periodic.

Provided that the Deputy Commissioner may grant short leases for terms not exceeding three years of lands which it is not considered desirable to lease except for temporary purposes.

When a short lease for town land is converted into a periodic lease a premium shall, unless the Government otherwise direct, be charged at a rate approved by the Commissioner.

69. No new periodic lease shall be issued, without the previous sanction of the Commissioner, for town land within 25 feet, or such other distance as may be laid down by special order of Government, of the centre line of any road maintained by the Public Works Department or the Local Board.

Periodic lease shall not be issued for town land within 25 feet from centre of road.

70. The land-revenue which is payable shall be determined in accordance with the principles laid down in sections 16-19 of the Assam Land Revenue Re-assessment Act VIII of 1936, and rule 73 below.

Land-revenue of town lands.

B.—Settlement Operations

71. A forecast report is required for a town resettlement under section 6 of the Assam Land Revenue Re-assessment Act, and the rules framed thereunder.

Forecast report.

72. When the Provincial Government have declared that a town is under settlement they may, for the purpose of carrying out the operations, appoint under section 133 of the Regulation a Settlement Officer, and if necessary one or more Assistant Settlement Officers, and also under Section 134 a Survey Officer, and one or more Assistant Survey Officers :

Appointment of Settlement and Survey Officers.

Provided that the same officers may be vested with the powers of a Settlement Officer and of a Survey Officer, or with the powers of an Assistant Settlement Officer and an Assistant Survey Officer.

73. Town land shall be settled at a fair and equitable revenue in accordance with the principles laid down in sections 16-19 of the Assam Land Revenue Re-assessment Act (VIII of 1936). In no case shall it exceed the annual value of the site. This value will depend upon local circumstances and on competition and must be determined by enquiry. With the exception of short leases every lease of town lands shall be renewable from time to time on expiry at the option of the settlement holder, subject to his agreeing to pay the revenue, taxes, cesses and rates which may be assessed or imposed in respect of the lands at the resettlement and these rules shall apply to every such renewal whether the expiring lease was or was not granted under them.

Revenue of town land must not exceed annual value of the site.

74. The revenue of town lands may be revised before the expiry of the term of the lease, under the provisions of section 21 of the Assam Land Revenue Re-assessment Act, 1936. Revision of revenue of town land.

If the Settlement Officer has made any sub-class for “unutilised land”, and if at any time any “unutilised land” be converted into a residential site or a trade site, it shall be liable to reassessment at the rate fixed at the last settlement for similar residential sites or trade sites in the town.

75. The term for which periodic leases for town lands shall be issued is regulated by the provisions of section 21 of the Assam Land Revenue Re-assessment Act (VIII of 1936). Term of periodic leases of town lands.

76. The procedure for the assessment of land as laid down in rules 55-59 above and the rules under the Assam Land Revenue Re-assessment Act (VIII of 1936) shall, subject to the provisions of the aforesaid Act, be followed as closely as may be in the assessment of town lands. Procedure for assessment of town land.

C.—Relinquishments.

77. The provisions of rule 24 shall, so far as may be applicable, apply to town lands also. Relinquishments.

SECTION V*

Preparation of a record of tenants' rights.

78. The rules in this Section apply to the preparation of a record of tenants' rights in any local area other than areas included in permanently-settled estates when the preparation of a record of tenants' rights has been ordered under section 18 of the Regulation. Application of these rules to preparation of record-of-rights in any local area.

79. When an order has been made under section 17 of the Regulation directing that a record of tenants' rights shall be prepared, it shall be prepared in the manner prescribed below and shall consist of the following processes:— Different processes in preparation of record-of-rights.

- (a) Preliminary survey and record-writing.
- (b) Record attestation.
- (c) Preliminary publication and disposal of objections.
- (d) Preparation of final record.
- (e) Publication of final record.
- (f) Distribution of final records.

* This is a new Section introduced by Notification No. 44-R., dated the 4th January 1949, in substitution of the old Section.

Particulars
to be shown
in draft *chitha*.

80. The draft *chitha* or field index prepared under rule 56 shall show the names of tenants, the rent payable in respect of, and the length of possession of, the holding of each tenant in addition to such other particulars as the Provincial Government may direct. Disputes regarding the boundary of any holding lying within the landlord's holdings or estate shall be decided in a summary manner and on the basis of actual possession.

Khatians
and record
attestation.

81. (1) The Settlement Officer shall then cause draft *khatians* to be prepared from the *chitha*. These shall contain the particulars included in the *chitha* and there shall ordinarily be a separate *khatian* for each person or body of persons interested. In case of lands not used for purposes connected with agriculture, the *khatian* shall show briefly the use to which the land is put.

(2) Each tenant and his landlord shall be furnished, before record attestation begins, with a copy of the draft *khatian*. The record attestation of each village shall be taken up after sufficient time shall have been allowed to the tenant and their landlords to study the copies of their *khatians*, at a convenient place in or near the village. A proclamation shall previously be published in or near the village concerned giving due notice to the tenants and their landlords and calling on them to appear before the Assistant Settlement Officer with their copies of the draft *khatian*. As each copy of the draft *khatian* is produced the Assistant Settlement Officer shall examine the entries therein, shall read out and explain the entries, and shall make corrections where required. Disputes regarding the ownership of any holding shall be decided by the Assistant Settlement Officer in a summary manner and on the basis of actual possession. The Assistant Settlement Officer shall in the like manner decide all questions as to the correctness of the entries in the *khatian* and in particular those relating to the rent, and the class to which the tenant belongs, irrespective of whether any of those entries may or may not have been disputed.

Publication
of draft re-
cord-of rights.

82. The draft record-of-rights, consisting of the *khatians* as corrected under rule 81, shall be published by being placed for public inspection free of charge during a period of not less than one month at such convenient place as the Settlement Officer may determine. A proclamation shall previously be published in or near the village informing the landlord or landlords and the tenants of the place at which and the period during which the draft record will be open to public inspection and of the last date on

which objections may be filed. Notwithstanding anything contained in the proclamation the Settlement Officer may extend the period during which the draft record will be open to inspection and during which objections may be filed.

82A. Objections to the draft record-of-rights shall be made in a form approved by the Provincial Government. Blank forms of objection shall be provided free of charge. Along with the original objection the objector shall file sufficient copies thereof for service on the opposite party or parties. The Assistant Settlement Officer shall issue notice to all persons concerned of the date and place fixed for the hearing of the objection. The record shall contain the names of the witnesses examined and an abstract of the reasons for decision. Objections shall not be disposed of in the absence of any of the parties materially interested unless the Assistant Settlement Officer be satisfied for reasons to be recorded in writing that the notice was duly served on all the persons concerned. Filing and hearing of objections.

82B. When all the objections under rules 82 and 82A have been disposed of, and orders have been passed on all appeals to the Settlement Officer from the orders of the Assistant Settlement Officer and the draft record corrected where necessary, the Settlement Officer shall frame the final record in conformity with the draft record thus corrected. The final record shall be the file of *khatians* as thus corrected, and the *chithas* or field index shall not form part of it. The final record shall be printed or prepared in manuscript as the Provincial Government may determine. Framing of final record.

82C. The Settlement Officer shall publish the final record-of-rights by placing it for public inspection free of charge at the place where the draft record-of-rights was published. A proclamation shall previously be published informing the landlords and tenants of the place at which the final record will be open to inspection and the period, which shall not be less than one month, during which it will be open to such inspection. Publication of final record.

82D. When a map has been prepared in carrying out the settlement operations ordered under section 18 of the Regulation, it may be printed under the authority of the Provincial Government, and may be distributed to public officers, to landlords and to tenants and to others in such manner as the Provincial Government may from time to time by general or special order direct. Copies of the final record of tenants' rights or of portions thereof, shall be printed or prepared in manuscript, and shall, after Distribution of maps and final record.

PART II.—RULES UNDER THE REGULATION

certification as prescribed under section 76 of the Indian Evidence Act (Act I of 1872) be distributed to public officers, to landlords and tenants and to others, in such manner as the Provincial Government may from time to time, by general or special order, direct. The printed maps and copies of the record or portions thereof, which are distributed under this rule to persons other than public officers, shall be distributed free or on payment according as, in the case of each local area or class of estates, the Provincial Government may direct.

Costs of preparation of records-of-rights to be defrayed by proprietors, etc. **82E.** (1) Costs incurred in the preparation of a record of tenants' rights, or such part of the costs as the Provincial Government may direct, shall be defrayed by proprietors, settlement-holders, and tenants in such proportion and in such instalments as the Provincial Government may determine.

(2) The cost of preparing the copies of maps and of the record-of-rights distributed free under rule 82D shall be deemed to be part of the costs of the preparation of a record of tenant's rights.

(3) The portion of the aforesaid costs which any person is liable to pay shall be recoverable as an arrear of land-revenue.

Settlement Officer may correct record of-rights within two years of termination of operations. **82F.** The Settlement Officer, or if there be no Settlement Officer, the Deputy Commissioner, may, on application or of his own motion, within two years of the date of the notification under section 19 of the Regulation declaring settlement operations to be closed, correct any entry in a record of tenants' rights which he is satisfied has been made owing to a *bona fide* mistake :

Provided that no such correction shall be made until reasonable notice has been given to the parties concerned to appear and be heard in the matter.

CHAPTER II

RULES FOR THE ALLOTMENT OF
GRAZING GROUNDS.

83. Whenever it may appear to the Deputy Commissioner, after local inquiry, to be necessary that any land should be allotted from the land referred to in section 12 of the Assam Land and Revenue Regulation, 1886, to the inhabitants of any village or villages as a grazing ground, the Deputy Commissioner shall cause such land to be demarcated with temporary boundary marks and, if it has not been already cadastrally surveyed, a map of it to be prepared on the scale of 16 inches to the mile.

Survey and demarcation of grazing grounds.

Note.—The boundaries of village grazing grounds should, as far as possible, be straight and easily demarcated.

84. When the land which it is proposed to allot as a grazing ground has been temporarily demarcated and the map, if required, has been prepared, the Deputy Commissioner shall cause a notice to be prepared of the proposal to allot the said land as a grazing ground.

Preparation of notice.

Vide Form No. 107.

85. This notice shall be published in English and in the vernacular at the office of the Deputy Commissioner and at the subdivisional office, circle office and police station within the jurisdiction of which the land which it is proposed to allot as grazing ground is situated, and in the Assam Valley on the notice board of the *gaonbura* or *gaonburas* concerned, and published by beat of drum in the vicinity.

Publication of notice.

86. The Deputy Commissioner shall receive and inquire into any objection which may be presented to him against the allotment of the proposed grazing ground within one month after the date of publication of the notice referred to in rule 85, and on such inquiry may add any available adjacent waste land to the proposed grazing ground or remove any land from it.

Hearing of objection.

87. If, on inquiry into objections under rule 86, the Deputy Commissioner makes any alteration in the area or boundaries of the proposed grazing ground, he shall publish a revised notice in the manner prescribed in rule 85, and shall cause at the same time the revised boundaries to be temporarily demarcated and shown on the map. He shall receive and inquire into any objections which may be presented within one month of the publication of the revised notice, as provided in rule 86.

Powers of Deputy Commissioners to alter the area and boundaries.

Confirmation
of proceed-
ings.

88. When all objections presented within one month of the publication of a notice under rule 85, or of a revised notice under rule 87, have been disposed of, and no alteration or no further alteration of the area or boundaries of the proposed grazing ground appears to the Deputy Commissioner to be necessary, he shall report his proceedings to the Commissioner for confirmation, or when so directed by the Commissioner he shall himself confirm the proceedings and report particulars of the areas reserved to the Commissioner for information.

Cost of de-
marcation

89. As soon as the proceedings have been confirmed, the Deputy Commissioner shall prepare an estimate of the cost which may be incurred in demarcating the grazing ground with such boundary-marks as may be required and notify the amount of such cost to the inhabitants of the village or villages concerned in such manner as he may deem fit, requiring it to be deposited at the Treasury within such time as he may direct.

Extinction of
rights.

90. Notwithstanding anything contained in rules 83 to 88, all grazing grounds with areas and boundaries defined, constituted out of any land over which, at the time they were constituted, no person had the rights of a proprietor, landholder or settlement-holder, by the Settlement Officer at the regular settlement or re-settlement of a district, shall be deemed to have been constituted under the said rules.

Declaration
of grazing
grounds.

91. As soon as the cost of demarcation has been deposited, the Deputy Commissioner shall cause to be published in the manner prescribed in rule 85, a final notice declaring the land to be allotted as grazing ground. He shall also cause the grazing ground to be entered in the register of grazing grounds and the boundaries thereof to be demarcated with such boundary-marks as may be required.

Vide Forms Nos. 108 and 109.

Use of
grazing
ground free
of charge
after issue of
final notice.

92. After the issue of the final notice declaring any land to be allotted as grazing ground, such land may be used as a grazing ground free of charge by persons other than professional graziers, and shall not be occupied or disposed of for any other purpose unless the Commissioner shall so direct.

Conditions
for use of
grazing
grounds.

93. The Deputy Commissioner may, if he thinks it desirable to do so, prescribe conditions on which a grazing ground may be used, and in such cases may issue passes either generally or by name to persons entitled to use it.

94. Professional graziers are not entitled to use village grazing grounds except in quite exceptional circumstances. In such circumstances the Deputy Commissioner may charge entirely at his discretion for any halt exceeding 7 days at a rate not exceeding twice the annual grazing fee obtaining in the district concerned for the cattle so kept. For a period of 7 days only or less the Deputy Commissioner may at his discretion charge at a rate not exceeding the annual grazing fee obtaining in the district concerned for the cattle so kept. If the Deputy Commissioner finds it possible to require his previous permission to the use of village grazing grounds in either of the two cases above referred to, he may exercise his discretion accordingly.

Rate of fees for the use of village grazing grounds.

95. When any grazing ground has been finally demarcated under rule 89, no person shall occupy any part of such grazing ground for purposes other than grazing. Whoever contravenes this rule shall be punished with fine to be imposed by the Deputy Commissioner which may extend to fifty rupees.

Punishment for contravention of rule.

Note.—All Subdivisional Officers in the province of Assam have been invested with the powers of a Deputy Commissioner under this rule, *vide* Notification No. 1575-R., dated the 10th June 1927.

96. The Deputy Commissioner may direct a Subdivisional Officer to make the preliminary inquiry, issue notices, and hear objections in regard to the allotment of grazing grounds in his subdivision.

Delegation of Deputy Commissioner's power to Subdivisional Officer.

CHAPTER II A

RULE UNDER SECTION 20.

96A. (1) The following provisions of the Land and Revenue Regulation shall not apply to the settlement of any area or estate in the Assam Valley or in the district of Cachar in the Surma Valley, *viz.* :—

Barring of application of certain sections or portions of sections to particular area or class of estates.

- (i) Sub-section 2 of section 33.
- (ii) Sub-section 3 of section 33 so far as it relates to the delivery of an acceptance.
- (iii) Proviso (a) to section 34, and

(2) In addition, sections 18 and 19 shall not apply to any area or estate in the Assam Valley or in the district of Cachar in the Surma Valley, which is not included in a village which has been traversed, surveyed, mapped and classed.

CHAPTER III

RULES UNDER SECTIONS 26, 27, 152 AND 155 (SURVEY AND DEMARCATION OF LAND).

97. The Revenue Officer to whom proprietors, settlement-holders, and other persons mentioned in section 26 of the Regulation are required to report if permanent boundary-marks have been injured, destroyed, removed or require repairs, shall be the Sub-Deputy Collector in charge of Land Records. Revenue Officer to whom reports on boundary-marks are to be made.

98. When a survey and demarcation of land in any local area or class of estates is ordered to be made under Part B of Chapter III of the Assam Land and Revenue Regulation (I of 1886), operations shall be initiated by a traverse based on theodolite observations, which shall, if possible, be connected with two or more points which have been fixed by previous surveys. Traverse survey.

99. For each village a large scale cadastral map, based on the traverse survey and showing roads, rivers, railways and other physical features of the country, as well as homesteads and other fields, shall be prepared. Where a suitable large scale map is already in existence, it will not be necessary, unless the Survey Officer so directs, to prepare a fresh map: the existing map may be brought up to date. Map.

100. Where the village has not already been demarcated in an adequate manner, boundary-marks of a permanent nature shall ordinarily be erected at every point where the boundaries of three villages meet. Traverse stations shall also be marked by trees or such other suitable marks as the Provincial Government may from time to time direct. Boundary-marks.

101. The total cost of the traverse and cadastral surveys, of compensation due on account of anything done under the orders of a Survey Officer, and all expenses incurred in erecting and repairing boundary-marks, shall be realised from the proprietors, land-holders and persons entitled to receive rent in respect of any land included in the local area or class of estates covered by the survey and demarcation above mentioned: Recovery of cost.

Provided that in the case of temporarily-settled estates only the cost of boundary-marks including traverse stations shall be realised.

102. The amount to be recovered under the last preceding rule shall be levied as an arrear of land-revenue and shall be apportioned in the manner described in the Levy of cost as an arrear of land-revenue.

next following rule with the exception of the cost of boundary-marks of estates, which shall be realised in the manner described in rule 105 below.

Apportion-
ment of
cost.

103. When a survey carried out under the provisions of Part B of Chapter III of the Assam Land and Revenue Regulation has been completed, the Survey Officer shall submit to the Deputy Commissioner a statement showing the total cost incurred in the traverse and cadastral survey and in erecting and repairing boundary-marks including traverse stations within the area included in the survey. The Deputy Commissioner, on receipt of such statement, shall proceed to apportion the amount among the proprietors, land-holders and persons entitled to receive rent in respect of the land included in the survey.

Note.—Settlement-holders other than proprietors and land-holders are not liable to the payment of the cost of survey under these rules.

Method of
apportion-
ment.

104. In making such apportionment in areas other than the permanently-settled estates of Sylhet and Goalpara, the Deputy Commissioner shall charge each proprietor, land-holder or person entitled to receive rent in respect of land included in the survey and assessed at full rates of revenue with such sum per rupee of revenue payable by him as shall suffice to cover the total cost of the survey and demarcation.

In the permanently-settled estates of Sylhet and Goalpara the total cost of the survey and demarcation of the settled area shall be recovered from each proprietor and tenure-holder in proportion to the area of land under survey held by him. If the tenure is rent-free, the whole cost shall be recovered from the tenure-holder. If the tenure is permanent, three-fourths of the cost shall be recovered from the tenure-holder and one-fourth from the proprietor. If the tenure is temporary, half the cost shall be recovered from the tenure-holder and half from the proprietor, unless the tenure has less than 5 years to run from the date of final publication, in which case the proprietor should pay the whole cost.

When land is held at privileged rates of revenue or where no revenue is payable by any proprietor and land-holder of land included in the survey, the land shall, for the purpose of apportionment, be assessed at the rates applicable to similar land in neighbouring estates paying full revenue: provided that when any land has already been permanently demarcated at the cost of the proprietor, land-holder, or person entitled to receive rent in such a manner that it would, in the opinion of the Deputy Commissioner, be inequitable to lay any further charge on him on account

of the survey, the land so demarcated may, with the previous sanction of the Commissioner, be omitted from the apportionment.

Explanation.—For the purpose of the present rule, the term “tenure-holder” shall be held to mean a person having a permanent and transferable interest in land intermediate between the proprietor and the *raiyat* but not having occupancy right.

Apportion-
ment of
demarcation
charges.

105. When any land is demarcated under sections 22 and 24 of Regulation I of 1886, the cost of all marks supplied by Provincial Government, together with any other charges which may be incurred in connection with the demarcation, shall be recoverable from the proprietor, landholder, or other person entitled to receive rent in respect of the estate, as an arrear of land revenue. When any marks have to be put up on the boundary between two estates, the Survey Officer shall apportion the cost as he thinks equitable, having regard to the question whether the marks are required to complete the demarcation of both.

Notice to per-
sons liable.

106. When the Deputy Commissioner has in this manner apportioned the amount payable by each person liable in the area covered by the survey, he shall cause each such person to be served with a notice, in such manner as the Provincial Government may from time to time direct, of the amount payable by such person accordingly.

Barring of
the opera-
tion of rules.

107. The Provincial Government may declare that all or any, or any portion of any, of the above rules shall not apply in the case of any local area or class of estates.

CHAPTER IV

REGISTRATION RULES UNDER CHAPTER IV OF THE REGULATION.

General
Register of
revenue-pay-
ing estates.

108. The General Register of revenue-paying estates in each district, prescribed by section 48 of the Land and Revenue Regulation, shall consist of three parts, *viz.* :—

Part I.—Permanently-settled estates.

Part II.—Temporarily-settled estates other than waste land grants.

Part III.—Waste land grants other than fee-simple and redeemed leases.

Part I shall be kept in Form No. 19 or in such other form as may be specially prescribed by the Provincial Government.

Part II shall be kept in ordinary periodic *jamabandi* form until the district has been resettled, when it will be the *jama-bandi* Register which is prepared by the Settlement Officer.

Part III shall be kept in Form 20.

Note.—The extent to which the forms here prescribed have been introduced has been mentioned in the note to section 49 of the Regulation.

109. The General Register of revenue-free estates prescribed by section 48 of the Land and Revenue Regulation shall be in Forms Nos. 21 to 24 according to the district in which it is kept. General Register of revenue-free estates.

110. The General Register of revenue-free estates and the General Registers of revenue-paying estates, (a) permanently-settled and (b) waste land grants, shall be kept for each district in the office of the Deputy Commissioner of the district. The General Registers of revenue-paying temporarily-settled estates other than waste land grants shall be kept at the headquarters of the subdivision or district, as the Deputy Commissioner may direct. General Registers where to be kept.

111. All registers prescribed by these rules shall ordinarily be written in the language of the district in which they are kept. Registers of waste land grants for special cultivation may be kept in English. Language in which registers are to be kept.

112. The Provincial Government may, whenever they think fit, order new registers to be prepared from the registers existing at the time of such order and from any other authentic information available to the Deputy Commissioner; and such additions to, omissions from, and alterations in, the entries as they appeared in the previous registers shall be made as subsequent changes have rendered necessary and the authority for every change shall be expressly referred to. Power of Provincial Government to order new registers to be prepared.

113. Whenever, after the preparation of the General Registers, it may be necessary to bring any estate on to any part of such registers on which it is not already borne, such estate shall be brought on to such part under a new number in continuation of the last number of such part. Entry of estates on part of registers on which not previously borne.

All new entries under this rule shall be made in chronological order.

114. A note shall be made from time to time in the General Registers of revenue-paying and revenue-free estates— Alteration to be noted in General Registers.

- (a) of every alteration ordered by the competent authority in the amount of revenue assessed on any estate ;
- (b) of every case in which lands entered as revenue-free may be declared liable to assessment, and assessed by competent authority ;
- (c) of every partition or union of an estate ;

- (d) of every removal of an estate from the part of the register on which it is borne ;
- (e) of the redemption of every mortgage in respect of which the name of the mortgagëe shall have been entered on the register ;
- (f) of every relinquishment of an estate or of portion of an estate ;

and in every such note reference shall be made to the authority under which the change was made.

In preparing the General Registers space shall be left for entries of the above description.

Alteration of
entries in
General
Registers by
Deputy Com-
missioner.

115. Whenever it comes to the notice of the Deputy Commissioner that any change has occurred which affects any entry in the General Registers, and renders necessary any alteration therein, the Deputy Commissioner, after making such inquiry as may be necessary, shall make such alteration :

Provided that no such alteration shall be made without giving due notice to the recorded proprietors or land-holders, and managers of the estate which the alteration will affect, and to every person whose name it is proposed to register as proprietor, land-holder or manager of such estate before such registration is effected ; and any objections, which may be preferred against the proposed change or registration, shall be duly considered by the Deputy Commissioner before the change or registration is made.

Power of
Deputy Com-
missioner to
order the
name of a
proprietor,
etc., to be
struck out of
register.

116. Whenever it comes to the notice of the Deputy Commissioner that any person whose name is recorded in the General Registers as proprietor, settlement-holder or manager of an estate is no longer in possession of any such interest in the estate, the Deputy Commissioner may order the name of such person to be struck out from the register :

Provided that the Deputy Commissioner shall not strike out the name of any recorded proprietor, or land-holder, or manager on behalf of a proprietor or land-holder, without giving him due notice, and hearing any objections he may prefer against his name being struck out.

Information
to be suppli-
ed to Deputy
Commission-
er on requi-
sition.

117. Every proprietor, land-holder, and manager of an estate and any person holding any interest in land, or employed in the management of land, shall be bound, on the requisition of the Deputy Commissioner, to furnish any information required by such officer for the purpose of preparing, making or correcting any entry in the General Registers of revenue-paying and revenue-free lands, or to show to the satisfaction of such officer that it is not in his power to furnish the required information.

Such requisition shall be made by a notice requiring the production of such information before a date mentioned in such notice.

If any person bound to give information under this rule voluntarily or negligently omits to do so, or to show to the satisfaction of the Deputy Commissioner that it is not in his power to furnish such information, he shall be liable to such fine as the Deputy Commissioner may think fit to impose, not exceeding Rs.100, for such omission, and the Deputy Commissioner may impose such further daily fine as he may think proper, not exceeding Rs.50, for each day during which such person shall omit to give the required information after a date to be fixed by the Deputy Commissioner in a notice warning the said person that such daily fine will be imposed :

Provided that whenever the amount levied by the Deputy Commissioner under this rule exceeds Rs.500, he shall report the case specially to the Commissioner of the Division, and no further levy in respect of such fine shall be made otherwise than by authority of the Commissioner.

The date fixed by notices issued under this rule shall not be less than 15 days after service thereof.

118. Whenever any Civil Court makes a decree confirming any transfer of possession of a transferable estate, or gives effect to any decree transferring any such possession, such Court may order the transfer to be registered in the General Registers of the Deputy Commissioner, and the Deputy Commissioner shall register such transfer accordingly.*

Alteration of registers on decree of Civil Court.

*Note.—Registration fees should be levied from the persons in whose favour the registration is made, at the rates prescribed in rule 126. Such fees are realisable under section 144 of the Regulation as arrears of land revenue.

119. When any Revenue Court grants a sale certificate under section 85 of the Regulation to the purchaser of a temporarily-settled estate or portion of a temporarily-settled estate at a revenue sale, the Deputy Commissioner shall order the auction purchaser's name to be registered in the General Register in place of that of the defaulter.

Registration of auction purchaser's name.

120. Application for registration or mutation may be presented by the applicant or by any person duly authorized by him in that behalf. The application, if it refers exclusively to a temporarily-settled estate, shall bear a stamp

Application or registration or mutation.

*The attention of the Civil Courts was drawn to this rule in Circular No. 17R., dated the 21st April 1895, and it was pointed out that when directing registration, all information should be furnished which is likely to be required for filling in the columns of the General Register concerned.

† Inserted by C. S. No 38 to the fifth edition of this Manual, vide Government letter No. L.R.-195/477-78R., dated the 14th February 1934.

of one anna only. [Act VII of 1870, Schedule II, Article (a), paragraph 2.] Separate application shall be made by every person having a separate interest or share as proprietor or manager. Joint applications may be made when the proprietors or settlement-holders applying for registration hold an estate jointly without specification of shares.

If the applicant is a joint proprietor or settlement-holder in charge, or a manager, he shall, in his application, specify the names of the persons on whose behalf he is in charge or manager and the character and extent of the interest of every such person.

The Revenue Officer duly empowered to entertain applications for registration shall satisfy himself that every heading has been properly and completely filled up, and that the application has been subscribed and verified by the applicant or his agent under a declaration that the particulars contained therein are true to the best of his knowledge and belief. If the application is not in form as above directed, it shall be returned to the applicant for correction.

Vide Form No. 26.

Note.—The verification required by this rule is not permissive but compulsory and a person who knowingly subscribes a false verification is therefore liable to prosecution under section 199, Indian Penal Code.

Registration
and Mutation
Register.

121. Every Revenue Officer duly empowered to entertain applications for registration or mutation of names shall keep a Registration and Mutation Register in Form No. 27. All applications for registration or mutation will be entered in this register.**

Note.—(1) Cases undisposed of at the close of the year should be brought on to the new register in red ink, the number and date only being posted when very voluminous entries are concerned.

(2) Separate registers should be maintained in each subdivision, one for the entries of mutation cases relating to permanently-settled estates, waste land grants, *lakhi-raj* and *nisf-khiraj* estates, and another for the entries of mutation cases relating to ordinary periodic *khiraj* estates.

Publication
of notice.

122. (1) The general notice that is issued under section 52(1) and under section 56(1) in the case of tenures shall be published by affixing a copy of the same on or at the following places—

(a) The cutchery of the proprietor or land-holder of the estate or other place where rents are ordinarily received, or at the office of the *mauzadar*, and in non-*mauzadari* areas at the office of the local village authority or the house of the local *sarpanch* or collecting member of the *panchayat*.

(b) Some conspicuous place such as the local post office, school or *bazar* in at least one village appertaining to or near the estate to which the application relates, and if the estate comprises

** Proviso to Rule 121 was deleted by Notification No. 2789-R., dated the 11th August 1936.

lands situated in more than one *pargana* or fiscal division, then in at least one village in each *pargana* or division containing such lands.

- (c) The office of every Deputy Commissioner, Subdivisional Officer and Circle Sub-Deputy Collector, and in the Surma Valley, in addition, the office of every *Tahsildar* and Sub-Registrar within whose jurisdiction the land or any part of the land to which the application relates is known to be situated :

Provided that, if arrangements have been made to establish village public notice boards, it shall suffice under clauses (a) and (b) above if the notice be affixed to the board for the village that includes the land or a portion of the land to which the notice relates.

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† *Vide* Form No. 28.

(2) The special notice that is required to be served on the alleged transferor or his heirs under section 52(2) and in the case of tenures on the recorded proprietors of the estate under section 56(1), and on other persons specified in rules 115 and 116 shall be served on the alleged transferor or other person by tendering to the person to whom it may be directed a copy thereof attested by the Deputy Commissioner, or by delivering such copy at the usual place of abode of such person, or to some adult male member of his family ; or in case it cannot be so served, by posting such copy upon some conspicuous post of the usual or last known place of abode of such person. In case such notice cannot be served in any of the ways hereinbefore mentioned, it shall be served in such way as the Deputy Commissioner issuing such notice may direct.

**(3) No fee shall be charged for the issue of a notice under sub-rule (1), but a fee of four annas shall be charged upon the copy of the notice to be served upon the transferor or his heirs under sub-rule (2).

Note.—If owing to the failure of the first notice a second or further notice has to be issued the charge will be four annas for each notice. Process-fees other than those levied on account of notices referred to in this rule will be levied in accordance with rule 188(a). When mutation proceedings instituted on the report (*chitha*) of the *mandal* or *patwari* are not disposed of locally because the Revenue Officer does not find time to dispose of them, no fee will be charged for the first notices to the parties which amount only to an intimation to them as to when and where the case will be taken up.

(4) In such tracts as may from time to time be notified by the Provincial Government, service of the copy, or copies,

* Substituted for the old clause (c) by Notification No.2440-R., dated the 10th August 1932. The words "every thana and" and "Munsiff" were omitted by Notification No.3812-R., dated the 18th November 1936.

*⁽¹⁾ The second proviso to rule 122(1) was deleted by Notification No.2789-R., dated the 11th August 1936.

† Substituted for the old note by C.S.No.115 to the fifth edition of this Manual.

**Substituted for old clause (3) of rule 122 and the note thereunder by Notification No.2468-R., dated the 14th August 1934.

of the notice referred to above may be effected by despatch by registered post.

Note.—The Provincial Government have notified that in the plains districts of Assam the copy or copies of the notice referred to in this rule may, where it is convenient, be served by despatch by registered post.

Registers of applications to register and of registered *talukdari* tenures.

123. The Deputy Commissioner or Subdivisional Officer shall keep a register of applications for registry of *talukdari* and other similar tenures under section 55 of the Land and Revenue Regulation, and also a register of such tenures actually registered under that section. Every application shall be made and may be presented by the applicant or any person duly authorised by him in that behalf. Every such application shall bear a stamp of 8 annas, and no application shall be received unless it states that all persons interested in the tenure join in the application.

The Revenue Officer duly empowered to entertain applications for registration shall satisfy himself that every heading has been properly and completely filled up, and that the application has been subscribed and verified by the applicant or his agent under a declaration that the particulars contained therein are true to the best of his knowledge and belief. If the application is not in form as above directed, it shall be returned to the applicant for correction.

Vide Forms Nos. 26, 30 and 31.

Payment of cost.

124. All costs of any inquiry or proceeding held by a Revenue Officer under Chapter IV of the Land and Revenue Regulation shall be payable by the parties concerned as such Revenue Officer may direct.

No penalty on persons applying for registration *suo motu*.

125. Notwithstanding anything contained in section 58 of the Land and Revenue Regulation, no fine shall be imposed under that section on any person who shall, at any time after the expiration of the time fixed for registration by section 50, of his own motion, and otherwise than after the issue of a notice under section 58, apply for the registration of his name, and of the character and extent of his interest.

Fees on transfers.

126. Fees at the following rates shall be levied by the Deputy Commissioner, Subdivisional Officer, or other officer duly empowered to register transfer on the registry of any transfer under Chapter IV of the Land and Revenue Regulation, and no application for mutation or registration shall be entertained until such fees have been paid:—

(1) In the case of revenue-paying lands excluding *nisf-khiraj* estates in the Assam Valley and waste land grants for special cultivation, 4 annas per cent. on the annual revenue payable to the Provincial Government from the extent of interest transferred:

Provided that no fees shall be leviable when the land-revenue payable from the extent of interest transferred is less than Rs. 50.

- (2) In the case of *nisf-khiraj* estates in the Assam Valley, 8 annas per cent. on the annual revenue payable to the Provincial Government from the extent of interest transferred.
- (3) In the case of waste land grants for special cultivation assessed to revenue or assessable at some future date during the term of the grant, 8 annas per cent. on the maximum revenue payable during such term.
- (4) In the case of revenue-free lands, $2\frac{1}{2}$ per cent. on the annual value of the extent of the interest transferred, such annual value being calculated as laid down in the Assam Local Rates Regulation and in rules issued thereunder. In the case of fee-simple grants no portion of which is under cultivation, the annual value shall be calculated at the rate of one rupee eight annas an acre on the amount of land transferred :

Provided that no fee for the registry of any one transfer shall exceed Rs. 100 or be less than 8 annas when the transfer relates to a revenue-free estate, or less than 4 annas when the transfer relates to a permanently-settled or *nisf-khiraj* estate, or to a waste land grant, and for any fraction of an anna a full anna shall be levied.

All fees under this or the following rules shall be levied from the persons in whose favour the transfer is registered, and shall be carried to the credit of the Provincial Government.

Note.—The levy of these fees in stamps is no longer compulsory, but they may be so levied if this is the most convenient course. The Commissioner is authorised to prescribe a procedure for their realisation.

127. No application for registration of *talukdari* and other similar tenures under section 55 of the Land and Revenue Regulation shall be entertained until the applicant has paid fee at the following rates :—

- (a) If the annual rent of the tenure does not exceed Rs. 1,000, at the rate of 5 per cent. on the rent ;
- (b) If the annual rent of the tenure exceeds Rs. 1,000, at the rate of 5 per cent. on the rent up to Rs. 1,000, and at 1 per cent. on all above that amount :

Provided that, if application for registry is made after three months from the date of creation of the tenure, fees shall be levied at double the above rates, and, if made after six months from the date of creation of the tenure, at four times the above rate.

Fees payable
on registra-
tion of *taluk-
dari* tenures.

Right of public to obtain extract from registers.

128. The Deputy Commissioner or Subdivisional Officer shall supply an extract from any register mentioned in these rules to any person who may apply for the same, subject to the payment of the prescribed searching and copying fees.

Fees and prescribed condition for inspecting registers.

129. The registers and records of Revenue Courts shall be open to inspection on all days on which the Courts are open between certain hours, which shall be fixed for each district by the Deputy Commissioner.

Authority to sanction inspection of registers and records deposited in the district or subdivisional record-room shall be exercised only by the Deputy Commissioner or Subdivisional Officer, or, when such officer is on tour, by the officer in charge of his office.

A Revenue Officer authorised to grant an application, to inspect any register or record shall, if he refuses such application, record his reasons for such refusal.

If the application is granted, the applicant shall observe the following rules :—

- (a) He shall not take pen or ink into the record-room.
- (b) He shall not in any way alter or erase any part of the registers or records he may inspect.
- (c) He shall not remove any registers or record from the record-room, or room of the Court where it is being kept.
- (d) Any person inspecting registers or records may be permitted to take notes or copies in pencil.
- (e) Any person inspecting registers or records deposited in the record-room shall do so in the presence of the Record-keeper or Assistant Record-keeper. Inspection of registers and records, before they have been deposited in the record-room, shall be made in the presence of any ministerial officer whom the Deputy Commissioner or Subdivisional Officer may appoint for that purpose.
- (f) A fee of one rupee shall be leviable in court-fee stamps for the inspection of every register, or record of a case, after it has been disposed of; pending records may be inspected by parties to the case or by their authorised agents free of charge. The court-fee stamps shall be attached to the application for inspection, and shall be punched before the application is granted.

CHAPTER V

RULES UNDER CHAPTER V OF THE REGULATION,
RELATING TO ARREARS AND THE MODE
OF RECOVERING THEM.

SECTION I

General

130. Every sum payable on account of land-revenue shall fall due on the dates specified below and shall be payable in such manner and in such instalments as therein prescribed. When land-revenue falls due on a Sunday or authorized holiday the first open day after such Sunday or holiday shall be taken as the date on which the revenue fell due. The Deputy Commissioner or Subdivisional Officer shall be present in office up to sunset on the dates when land-revenue falls due in respect of permanently-settled estates.

Land-revenue when and how payable.

Note.—(1) For this rule and certain others of this Section are to be substituted in the case of the Sylhet district the rules contained in Section V of the same Chapter.

(2) When the settlement-holder of an estate resides in a subdivision other than the subdivision in which the estate is situated, and arrears of land-revenue or local rates of the estate are realized by the Subdivisional Officer in whose jurisdiction the defaulter resides, the amount so realized should be remitted to the subdivision in which the estate is situated by money-order, the charge for the commission on it being borne by the provincial revenues.

DATES AND AMOUNTS OF KISTS

PART I.—ORDINARY LAND REVENUE

Cachar.—All estates paying Rs.10 and above, three instalments, *viz.*, one-fourth on 1st August, one-fourth on 1st November and half on 1st March. All estates paying less than Rs.10 one instalment on dates from 1st to 7th March, inclusive.

<i>Pargana</i>	To whom to be paid	First instalment	Second instalment	Third instalment
		Latest date	Latest date	Latest date
1	2	3	4	5
Barakpar ..	<i>Tahsildar, Silchar</i>	1st August	1st November	1st March.
Jownagar ..	Ditto	2nd "	2nd "	2nd "
Udharbund ..	Ditto	3rd "	3rd "	3rd "
Barkhola ..	Ditto	4th "	4th "	4th "
Rajnagar ..	Ditto	5th "	5th "	5th "
Banskandi ..	Ditto	5th "	5th "	5th "
Chatlahaor ..	Ditto	7th "	7th "	7th "
Gumra ..	Ditto <i>Katigora</i>	1st "	1st "	1st "
Katigora ..	Ditto	2nd "	2nd "	2nd "
Jalalpur ..	Ditto	3rd "	3rd "	3rd "
Phulbari ..	Ditto	4th "	4th "	4th "

<i>Pargana</i>	To whom to be paid	First Instalment	Second Instalment	Third Instalment
		Latest date	Latest date	Latest date
1	2	3	4	5
Leberputa ..	<i>Tahsildar</i> , Katigora	5th August	5th November	5th March
Jatrapur ..	Ditto	6th „	6th „	6th „
Haritkar ..	Ditto	7th „	7th „	7th „
*Davidsonabad ..	Ditto Sonai	5th „	5th „	5th „
*Bhuban Hill ..	Ditto	4th „	4th „	4th „
*Banraj ..	Ditto	2nd „	2nd „	2nd „
*Rupairbali ..	Ditto	3rd „	3rd „	3rd „
*Sonapur ..	Ditto	1st „	1st „	1st „
Lakhipur ..	<i>Mauzadar</i> , Lakhipur.	1st „	1st „	1st „
Bikrampur ..	<i>Mauzadar</i> , Bikrampur.	1st „	1st „	1st „
Kalain ..	Ditto	3rd „	3rd „	3rd „
Hailakandi ..	<i>Tahsildar</i> , Hailakandi.	1st „	1st „	1st „
Saraspur ..	Ditto	3rd „	3rd „	3rd „
Vernerpur ..	Ditto	5th „	5th „	5th „

All tea planters may, if they wish to do so, pay revenue on all classes of land direct into the Treasury.

Goalpara (permanently-settled tracts).—All estates over Rs. 50, two instalments, *viz.*, 5 annas on 30th September and 11 annas on 15th January. All estates of Rs. 50 and under, one instalment on 30th September. Revenue payable direct to Treasury.

Assam Valley (excluding permanently-settled tracts).—*Regular settlement*.—In villages which pay their land-revenue, or a considerable proportion of their land-revenue, by the production and sale of mustard or pulse (*matikalai*), one instalment on the 15th March; in villages which pay their land-revenue, or a considerable proportion of their land-revenue, by the production and sale of jute, one instalment on the 15th November; in other villages two instalments, *viz.*, three-fifths on the 15th January and two-fifths on the 15th February. *Supplementary settlement*.—One instalment on the 15th March. Revenue is payable to the *mauzadar* in whose jurisdiction the estate is situate; if the estate is not amalgamated with the *mauza* in which it is situate, the revenue is payable direct to Treasury. Revenue is due from *mauzadars* one month after the instalments, as prescribed

* Original entries against each *pargana* were replaced by these by Notification No.RR.33/42/30, dated the 6th July 1942.

CHAPTER V.— RULES FOR RECOVERING ARREARS

above, become due provided that a *mauzadar* shall not be pressed before the 1st May to make good balances uncollected by him. At the discretion of the Deputy Commissioner the period of grace may be extended to the 31st May.

PART II.—MISCELLANEOUS LAND REVENUE

Item of revenue	Districts	Instalments
1	2	3
*Fisheries ..	All districts ..	In each year of the lease :— One-fourth of one year's revenue on 15th July. Three-eighths of one year's revenue on 15th November. Three-eighths of one year's revenue on 15th January. The sum furnished as security on the day of sale will be adjusted only against the last instalment payable during the lease.
House-tax ..	All districts except the Garo Hills.	One instalment in January.
	Garo Hills ..	One instalment in February.
Elephants ..	All districts ..	One-fourth on the day of sale. One-fourth on 15th December of the 1st year. One-fourth on 15th June of the 2nd year. One-fourth on 15th December of the 2nd year.
Coal grants ..	Lakhimpur ..	Two instalments, half on 30th January and half on 30th July.
Gold washing	Ditto ..	Two instalments, three-fifths and two-fifths on the 15th January and 15th March.
Salt wells ..	Cachar ..	One-fourth on the day of sale, three-eighths on 1st November and three-eighths on 1st February.

The dates of payment of revenue in the Garo Hills and the instalments in which it is paid are—

Regular settlement.—In two instalments, *viz.*, three-fifths on the 15th December and two-fifths on the 15th February.

Supplementary settlement.—In one instalment on the 15th February.

* Substituted for the original columns relating to Fisheries by Correction Slip No.25 to the fifth edition of the Land Revenue Manual, *vide* Dy. No.L.R.621/33.

Separate
account
notices and
registers.

131. Notices under section 65, clause (2), of the Regulation shall be published together with a copy of the application made in the Court of the Deputy Commissioner or Subdivisional Officer and in the police *thanas* in whose jurisdiction the estate or the greater part thereof is situated, as well as in a conspicuous part of the estate itself, or, where the estate is small, of the village nearest to the estate.

A register of separate accounts opened shall be kept by the Deputy Commissioner or other officer duly empowered to dispose of applications for separate accounts.

Vide Forms Nos. 32 and 42.

Fees on
application
for separate
accounts.

132. No application for opening separate accounts shall be entertained until the applicant has paid fees at the following rates :—

If the Government revenue on the share does not exceed Rs.1,000, at the rate of 10 per cent. upon the revenue.

If the Government revenue on the share exceeds Rs.1,000, at the rates of 10 per cent. on Rs.1,000, and 2 per cent. on all above that amount.

All fees under this rule shall be levied in court-fee stamps :

Provided that the fees under this rule shall not be less than one anna, and that for any fraction of an anna a full anna shall be levied.

Notices of
demand.

133. Notices of demand under section 68 of the Regulation shall ordinarily be issued by, and under the signature and seal of, the following officers :—

- (a) By the Deputy Commissioner with respect to all estates situated within the Sadr subdivision of a district and not included within the limits of any *tahsil* or *mauza*.
- (b) By the Subdivisional Officer with respect to all estates situated within the limits of a *mufassil* subdivision, and not included within the limits of any *tahsil* or *mauza*.
- (c) By the *Tahsildar* with respect to all estates situated within the limits of this *tahsil*, or by the Sub-Deputy Collector or other officer invested with the powers under section 68 of the Regulation.

Vide Form No. 33.

Note.—See note under section 68 of the Regulation in Part I. Notice of demand has been discontinued in the Assam Valley.

In Sylhet, for petty arrears not exceeding one rupee in amount, a post-card reminder may be issued, provided that the penalty fee which is warranted by rule is levied.

134. A notice of demand under rule 133 shall be served by delivering to the person to whom it is directed a copy thereof attested by the Revenue Officer who issues it, or by delivering such copy at the usual place of abode of such person to some adult male member of his family, or, in case it cannot be so served, by posting such copy upon some conspicuous part of the usual or last known place of abode of such person. In case such notice cannot be served in any of the ways hereinbefore mentioned, it shall be served in such way as the officer issuing the notice may direct.

Mode of
service of
notice of
demand.

135. The statement and list of estates to be prepared under section 72(1) and (2) of the Land and Revenue Regulation, in respect of property to be sold under section 70, shall be prepared in the language of the district and may, if the Deputy Commissioner thinks fit, be recorded in a book prepared for this purpose, to be called the Sale Statement Book. When published in the *Gazette*, the statement shall be published in the vernacular of the district and in English.

Sale procla-
mation.

Vide Form No. 38.

⁽¹⁾**136.** The list of estates referred to in the foregoing rule shall be published—

Publication
of list of
estates.

- (a) in the Court of the Revenue Officer by whom it has been prepared ;
- (b) at the office of the Sub-Deputy Collector in whose circle the estate is situated ;
- (c) at the office of the *Tahsildar* or house of the *mauzadar* within whose *tahsil* or *mauza* the defaulting estate lies; and
- (d) where *gaonburas* are employed, on the signboard of the *gaonbura* within whose charge the defaulting estate falls.

⁽²⁾**136A.** The sale statement mentioned in rule 135 shall be served under sub-section (4) of section 72 of the Regulation on the defaulter or, if he cannot be found, it shall be posted on a conspicuous part of the estate.

Serving of
sale state-
ment.

137. The originals or copies of all statements prepared under section 72(1) of the Regulation shall, subject to such rules for the proper care of those documents and the preservation of order as the Deputy Commissioner may from time to time make, be open daily (holidays excepted) to inspection by the public, free of charge, at the office at which such statements have been prepared for such two hours during office hours as the Deputy Commissioner may from time to time fix.

Right of
public to
inspect
statements
under sec-
tion 72(1).

(1) Substituted for the old rule by Notification No.3814R., dated the 18th November, 1936.

(2) Inserted by Notification No.3814R., dated the 18th November, 1936.

Mode of
service of
proclama-
tion of sale,
annulment,
etc.

138. Proclamations to tenants of defaulters under section 73, and proclamations annulling settlements issued under section 90 of the Land and Revenue Regulation, shall be published in the language of the district in the Court of the Revenue Officer duly empowered to issue the same, and also at the Circle Sub-Deputy Collector's office, the house of the *mauzadar* and the village public notice-board or, in the Surma Valley, at the police *thanas* and *tahsils*, other than *thanas* and *tahsils* situated at the headquarters of a district or subdivision, in whose jurisdiction the defaulting estate or the greater part thereof is situated, and a copy of the same shall be posted up on a conspicuous part of the estate itself, or, where the estate is small, of the village nearest to the estate.

Sale pro-
cedure
when
estates are
sold.

139. When estates are sold in the districts of Sylhet and Cachar sales shall, on the day of sale, proceed in regular order, *mauza* by *mauza*, or *pargana* by *pargana*, as the Commissioner may direct, the estate to be sold bearing the lowest number on the *tauzi* being put up first, and so on, in regular sequence; the Revenue Officer shall not put up any estate out of its regular order by number except where it may be necessary to do so under section 77 of the Regulation.

Notice of
re-sale.

140. No notice of re-sale under section 78(2) of the Regulation shall be published until the expiration of three clear days after the day the purchaser has defaulted, and if the payment or tender of payment of the arrear on account of which the estate or share was first sold, and of any arrear which may have subsequently become due, shall be made by or on behalf of the proprietor or settlement-holder of the estate or share before sunset of the third day, the issue of the notice of re-sale shall be stayed.

Purchase of
defaulting
estates by the
Provincial
Government.

141. When a defaulting estate is put up for sale for arrears of revenue due thereon, if there be no bid, the Revenue Officer conducting the sale may purchase the estate on account of the Provincial Government for one rupee or, if the highest bid be insufficient to cover the arrear due, may purchase the estate on account of Provincial Government at the highest amount bid.

** Note.*—This rule applies to an estate sold for its own arrears and does not apply to an estate sold for the purpose of recovering arrears not its own. The sale of such an estate is governed by section 91(1) of the Regulation.

Sale certi-
ficate.

142. The sale certificate referred to in section 85 of the Regulation shall be written on stamped paper of the proper value to be supplied by the purchaser at his own expense.

** Inserted by C. S. No. 17 to the fifth edition of this Manual, vide Collection No. Revenue A, December 1934, Nos. 47-63.*

If the purchaser has failed to supply stamped paper of the proper value, the Deputy Commissioner shall supply it and shall recover the value from the purchaser as an arrear of land-revenue.

Vide Form No. 39.

143. All transfers of estates or shares of estates by sale under the provisions of Chapter V of the Regulation shall be notified by the Deputy Commissioner or Subdivisional Officer by written proclamation in his own office and at the Circle Sub-Deputy Collector's office, the house of the *mauzadar* and the village public notice-board or, in the Surma Valley, at the police *thanas* and *tahsils*, other than *thanas* and *tahsils* situated at the headquarters of a district or subdivision, within whose jurisdiction the estate or greater portion thereof is situated.

Notice of
transfers
of estates.

144. (a) The Deputy Commissioner, or other officer duly empowered, shall order delivery of possession of any estate, or any share or any particular lands of an estate, sold under the provisions of Chapter V of the Regulation to be made by proclamation to the tenants and other persons on the estate by beat of drum or in such other mode as may be customary and by affixing a copy of the sale certificate in some conspicuous place of the estate or the particular lands purchased, or, where the estate is small, of the village nearest to the estate.

Mode of
delivery of
possession of
estate to
auction
purchaser.

(b) In any case in which a whole estate or any particular lands of an estate shall have been sold free of incumbrances in accordance with the provisions of section 71 of the Regulation, the purchaser may apply to the Deputy Commissioner (or other officer duly empowered) for actual possession of the property, naming the persons to be evicted and specifying the land from which they are to be evicted. Thereupon the Deputy Commissioner (or other officer) shall notify the persons to be evicted and if, after hearing the parties and such further inquiry as he may think necessary, he is satisfied that the land specified appertains to the property sold and that the persons to be evicted are not protected by any of the provisions and section 71 of the Regulation, he shall order possession to be delivered to the applicant by removing such persons (or any of them) from the land.

Application
of annulment
of sales.

(¹) **145.** (1) An application under section 81 of the Regulation may be made to the Revenue Tribunal either directly or through the Commissioner and either separately or in combination with an appeal under section 79.

(2) *Note.*—If a joint application is made under sections 70 and 81, the stamps appropriate for an appeal (1) before the Commissioner and (2) before the Revenue Tribunal must be affixed before the application can be entertained.

(2) When such an application is made through the Commissioner and in combination with an appeal under section 79, the Commissioner may suspend the passing of final orders in the appeal and recommend to the Revenue Tribunal that the sale be set aside under section 81 on the ground of hardship or injustice. The setting aside by the Revenue Tribunal of sales under section 81 of the Regulation shall be publicly notified by the Deputy Commissioner or Subdivisional Officer in the same manner as the fact of sales becoming final and conclusive is required to be notified under rule 143.

Demand
certificate.

146. The demand certificate referred to in section 91(2) of the Regulation shall be in Form No. 40.

Sales of
moveable
property
where to
be held.

147. Sales of moveable property shall ordinarily be made on the spot, but in the case of any such property the Revenue Officer duly empowered to order sales may direct that the sale shall be held at any other place, if he has reason for thinking that higher price will thereby be realised.

(3) *Note.*—When the value of the property attached will not exceed Rs.20, the order and notice issued under section 69 should provide for sale if the arrear is not paid up immediately upon attachment, and should be in Form No.34. The sale should be conducted under the following conditions:—

- (1) In non-*tahsil* areas the sale must be conducted in the presence of the *mauzadar* and of two respectable residents of the locality, who will sign the *peon's* report of the sale. In *tahsil* areas the *peon's* report will similarly be signed by two respectable residents of the locality. In the Assam Valley these persons should, as a rule, be village *gaonburas*.
- (2) All sale-proceeds will be made over by the *peon* to the *nazir*, or in *tahsils* to the *tahsildars*, who will arrange for payment of the revenue and for the transmission of any balance to the defaulter.
- (3) The *peon* will invariably give a printed counterfoil receipt for the realisations of the sale.

These orders do not apply to sales of moveable property in cases where the value of the property attached will exceed Rs.20. In such cases the procedure laid down in Executive Instruction 93 at page 196 should be followed.

Sales for
arrears
less than
four annas
prohibited.

148. No defaulting estate or immoveable property of a defaulter shall be sold for an arrear which is less than four annas.

Annulment
of settlement

149. The settlement of an estate in which the settlement-holder has a permanent, heritable, and transferable right of use and occupancy may be annulled with the sanction of the Commissioner:

(1) Substituted for the old rule 145 by Notification No.2880-R., dated the 18th October, 1932. The words "Revenue Tribunal provisionally" were substituted for the words "Local Government" and "Governor in Council" in rule 145 (1) and (2) by Notification No.1439-R., dated the 4th May, 1938. Now that the Revenue Tribunal has been constituted the word "provisionally" has been dropped.

(2) Added by C.S. No.51 to the fifth edition of this Manual.

(3) Substituted for the old note by C. S. No. 46 to the fifth edition of this Manual.

Provided that an appeal shall lie to the Revenue Tribunal in all cases of such annulment within two months of the date of the Commissioner's order.

150. (1) Whenever settlement of an estate in any of the plains districts of Assam is annulled under section 90 of the Assam Land and Revenue Regulation, a notice will be issued to the defaulter requiring him to vacate the land and remove therefrom any buildings erected or crops planted or sown by him within 15 days. Intimation will at the same time be given to the *mandal* of the circle of the annulment of the settlement and of the issue of the notice.

(2) On the expiration of the period of 15 days a *peon* will be deputed with the *mandal* of the circle and the *gaonbura* to take possession of the land.

(3) If, after settlement of any land has been annulled on account of arrears, the defaulter or any one acting on his behalf refuses to comply with a notice requiring him to vacate the land or obstructs any officer deputed to take possession of the land or re-enters without permission land from which he has been ejected, the offender will be prosecuted under the appropriate section of the Penal Code.

Note.—Certain executive instructions on the subject of this rule were issued in Circular No. 2R., dated the 30th May 1908, which have been inserted under section 90 of the Regulation as a Note.

(¹) SECTION II

Special Rules for the recovery of arrears of land-revenue due from temporarily-settled estates included in the jurisdiction of mauzas.

151. Rules 152 to 158 inclusive shall apply only to the realisation of arrears due on lands the revenue of which is paid through the *mauzadar*.⁽²⁾ Operation of rules 152 to 158.

152. A *mauzadar* may, after an arrear has fallen due in his *mauza*, file a defaulters' list in the Court of the Deputy Commissioner or Subdivisional Officer: List of defaulters.

Provided that no defaulters' list shall be entertained under this rule if it relates to arrears of revenue accruing earlier than in the two revenue years previous to the preceding 30th June.

Vide Form No. 41.

(1) Substituted for the old SECTION II by Notification No. 4457-R., dated the 10th August 1939.

(2) These rules, although not in legal operation in the Hill Districts and Frontier Tracts are generally followed there.

Note.—The Commissioner may, in special cases, at his discretion relax the rule requiring the prepayment of process-fees in *bakijai* cases by *mauzadars*. In all such cases the process-fees should ultimately be realised from the *mauzadars*, whether they are successful in collecting them from the *raiyats* or not: provided that in special cases and with the Commissioner's sanction *mauzadars* may be exempted from such payment.

Order to attach property

153. On receipt of the defaulters' list as prescribed in rule 152 the Deputy Commissioner or Subdivisional Officer shall issue an order to the *Nazir* to attach such moveable property of the defaulter as the *mauzadar* may point out and to send in to the Deputy Commissioner or Subdivisional Officer a list of the property attached. At the same time that the *Nazir* attaches property under this rule, he shall serve a sale notice on the defaulter.

Vide Forms Nos. 34A and 35.

Order to sell property.

154. Should the defaulter, after attachment of his moveable property, still fail to pay in the arrear with costs, the Deputy Commissioner or Subdivisional Officer shall, on receiving a report to that effect from the *mauzadar*, issue an order to the *Nazir*, to sell the property attached if the arrear is not paid before the date fixed for sale.

The *mauzadar's* report under this rule shall be stamped with court-fee stamps equivalent to the process-fees required by the rules issued under section 155(b) of the Regulation.

See note to rule 147 and also Form No.36.

Sale of defaulting estates.

155. If the *mauzadar* is of opinion that the process provided for in these rules is not sufficient for the recovery of the arrear, he may, if the arrear has accrued in respect of an estate in which the settlement-holder has a permanent, heritable and transferable right of use and occupancy, apply to the Deputy Commissioner to order the attachment under section 69A, or the sale of the estate itself, subject to the provisions of section 74 of the Land and Revenue Regulation:

Provided the arrear has accrued not earlier than in the two revenue years referred to in the provisos to rules 152 and 156 and, where action under section 69 of the Assam Land and Revenue Regulation is taken by or at the instance of the *mauzadar*, the application is made within three months of the termination of the proceedings under section 69.

Mauzadars may order attachment of defaulter's moveable property.

156. Notwithstanding anything contained in the foregoing rules a *mauzadar*, who has been invested with the powers of a Deputy Commissioner under Section 69 of the Assam Land and Revenue Regulation, may order the attachment of the defaulter's moveable property subject to such conditions and restrictions as the Provincial Government may direct in this behalf:

Provided that no such order shall be issued in respect of arrears of revenue accruing earlier than in two revenue years previous to the preceding 30th June.

Note.—Under this rule the Provincial Government have issued the following orders laying down the conditions and restrictions referred to in the rule :—

The order of attachment of moveable property to be issued by *mauzadars* shall be in Form No. 34B and shall be in duplicate and counterfoil. Printed forms will be supplied in bound books serially numbered to *mauzadars* who have been invested with the powers of a Deputy Commissioner under Section 69 of the Assam Land and Revenue Regulation. Before issue of an attachment order the court-fee of one rupee must be affixed across the joint of the two copies, and the second half cut off through the middle of the stamp. This will be forwarded, with the list of the persons to whom orders are to issue, to the Deputy Commissioner by special messenger or in a registered cover. After this has been done, the *mauzadar* will be at liberty to issue the orders over his own signature by a special *peon* who should be deputed from the *nazarat* for the purpose. If no permanent *peon* is available for the work, the Deputy Commissioner may appoint a person nominated by the *mauzadar* to act as attaching *peon*, and arrangement which will obviate the necessity of sending one of the *mauzadar's* men to point out the property to be attached. The case of all *rai-yats* who do not pay their revenue on attachment must be reported for the orders of the Deputy Commissioner or the Subdivisional Officer, no sale being held by the *mauzadar* himself otherwise than in accordance with authority given him under rule 158.

157. If at any time before the property is sold under rule 154 or 155 the defaulter pays the arrears due with the prescribed penalty or fee and costs, the sale will be stayed: provided that the payment is made either to the *mauzadar* in sufficient time to admit of the fact of the payment being reported to the officer who will conduct the sale before the date fixed for the sale or directly to the officer who will conduct the sale.

Staying of sale on payment of arrears.

158. The Deputy Commissioner may empower any *mauzadar* who has been invested with the powers of a Deputy Commissioner under Section 69 of the Assam Land and Revenue Regulation to sell any moveable property not exceeding Rs. 20 in value attached by him, or under his orders, under rule 156. Such sale shall be held by the *mauzadar* personally in the village in which the defaulter resides or, if the property can be conveyed there without incurring additional cost, at the nearest *hut*, in accordance with such directions as the Provincial Government may issue from time to time.

Sale of moveable property not exceeding Rs. 20 in value.

159. When a grantee of a waste land grant or any settlement-holder of land not amalgamated with the *mauza* within which it is situated, and who pays land revenue to the Treasury direct, becomes a defaulter, the Deputy Commissioner or Subdivisional Officer shall issue upon him a notice of demand and, if the arrear due is not paid up within the period specified in the notice, shall proceed further against him according to the provisions of the Land and Revenue Regulation as if he were a defaulter.

Procedure when waste land grantees, settlement-holders paying revenue direct and *mauzadars* become defaulters.

An attachment order will issue without the previous issue of a demand notice against any *mauzadar* whose revenue is outstanding on the 1st June.

Vide Form No. 33.

159A. The rules in this section shall apply to *sarbarahkars* working on behalf of *mauzadars* who are minors.

(¹) SECTION III

Special Rules for the recovery of arrears of land-revenue due from temporarily-settled estates included in the jurisdiction of Tahsils in the districts of the Assam Valley Division and Cachar.(²)

Bakifajil
statement.

(³)**160.** In the Assam Valley the *Tahsildar* shall prepare a *bakifajil* statement immediately after the 2nd or the last *kist* prescribed for each estate. In Cachar the *Tahsildar* shall prepare a *bakifajil* statement immediately after each *kist*.

Vide Form No. 122.

Attachment
of moveable
property on
preparation
of *bakifajil*
statement.

161. On the preparation of the (⁴)*bakifajil* statement the *Tahsildar* shall himself attach, or shall issue an order to the *Tahsil Nazir* for the attachment of, the moveable property of the defaulter. A sale notice shall be served on the defaulter at the same time.

Vide Forms Nos. 34A and 35.

Order of at-
tachment
and sale of
moveable
property.

162. Should the defaulter after attachment of moveable property still fail to pay in the arrear with costs, the *Tahsildar* shall proceed to sell, or cause the sale of, the property attached if the arrear is not paid before the date of sale. If, after the issue of a sale order under this rule and before the date fixed for sale, the arrear with cost is paid, the *Tahsildar* shall see that a certificate to that effect is placed with the record.

Provided that where the value of the property attached does not exceed Rs.20, the property shall be liable to be sold if the arrears with costs are not paid up immediately upon attachment. In such cases the procedure prescribed in rule 147, Chapter V, Part II, shall be followed.

See note to rule 147, and also Form No. 36.

(¹)Substituted for old SECTIONS III and IIIA by Notification No. 4725-R., dated the 7th September 1939.

(²)*Note.*—Under section 126 of the Regulation, a Subdivisional Officer has full powers to proceed against the moveable property of defaulters (including the powers of a *Tahsildar*). Under section 128, he can, if he thinks fit, issue an executive order prohibiting any particular *Tahsildar* from exercising these powers and can instead exercise them himself.

(³)Substituted for the old rule 160 by Notification No. RR.80/42/17, dated the 14th September 1942.

(⁴)The words "*bakifajil* statement" were substituted for the words "defaulters' list", *vide* Notification No. RR.80/42/17, dated the 14th September 1942.

163. The *Tahsildar* shall be responsible that, as far as lies in his power, attached property shall not be sold for an unduly low price. He shall take special orders from the Deputy Commissioner in all cases of difficulty, and in the event of the property being sold for an apparently inadequate sum, he shall report the matter to the Deputy Commissioner who may cancel the sale or pass such other order as the latter thinks fit.

Moveable property not to be sold for an unduly low price.

164. If the *Tahsildar* is of opinion that the process provided for in these rules is not sufficient for the recovery of the arrear he may, if the arrear has accrued in respect of an estate in which the settlement-holder has a permanent, heritable and transferable right of use and occupancy, apply to the Deputy Commissioner to order the sale of the estate itself, subject to the provisions of section 74 of the Land and Revenue Regulation.

Sale of defaulting estate.

165. If a settlement-holder tenders payment of an arrear due from him after it has accrued, payment shall be accepted on payment of the following amounts as penalty or fee, as the case may be, in court-fee stamps, to be affixed to the *chalan* tendering payment:—

Fees on payment of arrears after *Bakifajil* statement* has been drawn up.

	Rs.	a.	p.	
(a) If paid before issue of attachment order.	0	4	0	Penalty under section 68(1).
(b) If paid after issue of attachment order.	0	8	0	Ditto.
(c) If paid after issue of proclamation of sale.	0	8	0	Fee under section 75, in addition to penalty under section 68(1).

Provided that, if the arrear does not exceed four annas the penalty leviable under clause (a) or clause (b) shall in no case exceed four annas.

166. The officer in charge of a *Tahsil* shall have all the powers of a *Tahsildar*.

*The words "*Bakifajil* statement" were substituted for the words "defaulters' list" by Notification No. R.R. 80/42/17, dated the 14th September 1942.

SECTION IV

Special Rules for the recovery of arrears of land-revenue due from permanently-settled estates

Land-revenue where to be paid.

167. The proprietors of permanently-settled estates in the Goalpara district shall, unless the Commissioner shall otherwise direct, pay land-revenue direct to the Treasury of the subdivision in which their estates are situate. If an estate is situated within more than one *tahsil* or subdivision, the Deputy Commissioner shall determine to what *tahsil* or subdivisional Treasury the revenue shall be payable.

Application for sending copies of statement by post.

168. (1) A proprietor desiring to register his name under section 72(5) of the Regulation with a view to having copies of statements prepared under section 72 sent to him by post, shall present to the Deputy Commissioner or Subdivisional Officer an application with a stamp of the value of Rs.2 (as a registration fee).

(2) If the application is admitted, the name of the applicant shall be entered in the register and a copy of the entry shall, if he then desires it, be given to him free of charge.

(3) Every such registration shall hold good for five years from the date on which it is made, and shall then become void.

Vide Forms Nos. 43 and 44.

Fees on payment of arrears after defaulters' list has been drawn up.

169. If payment of an arrear is tendered by a defaulter after it has accrued, payment shall be accepted on payment of the following fees in court-fee stamps to be affixed to the *chalan* tendering payment :—

Rs. a. p.

- | | | |
|---|-----------|--|
| (a) If paid before issue of proclamation of sale of defaulting estate under section 72. | ... 0 8 0 | Penalty under section 68(1). |
| (b) If paid after issue of proclamation of sale of defaulting estate under section 72. | ... 1 0 0 | Fee under section 75, in addition to the penalty under section 68 (1). |

SECTION V

Special Rules for the recovery of arrears of land-revenue in Sylhet

170. The following rules are substituted in the district of Sylhet only for rules 130, 135, 136, 137, 138, 148, 160, 161, 162, 163, 164, 165, 166 and 167, of the rules made

under Chapter V of the Assam Land and Revenue Regulation :—

(1) Every sum payable on account of land-revenue shall fall due on the dates specified in Appendix I and shall be payable in such manner and in such instalments as therein prescribed before sunset of the due dates. Land-revenue when to be paid.

When land-revenue falls due on a Sunday or authorized holiday, the first open day after such Sunday or holiday shall be taken as the date on which the revenue fell due.

(2) The statement to be prepared under section 72(1) of the Land and Revenue Regulation in respect of property to be sold under section 70, shall be prepared in the language of the district, and may, if the Deputy Commissioner thinks fit, be bound in a book to be called the Sale Statement Book. Sale proclamation.

Vide Form No. 37A.

(3) The *Tahsildar* will post a carbon copy of the sale statement after striking out the estates (if any) which are not to be sold and not therefore to be advertised for sale, in a glazed frame prepared and kept for the purpose at the Sadr and Subdivisional office. The officer posting the copy in the glazed frame will certify on it that he has done so on a date named, and sign and date the certificate. Publication of sale statement.

If the *tahsil* is not situated at the headquarters of the district or subdivision, he will post a copy at his *tahsil* where the revenue of the estates is paid, and send a certificate of posting to the officer ordering the sale. He will at the same time forward a copy to be posted at headquarters and it will be the duty of the headquarters *Tahsildar* to see that a copy is properly posted at headquarters. When any one of the estates advertised for sale is not situated within the jurisdiction of the *thana* at the headquarters of the district or subdivision, the person entrusted with the service of the sale notice will go to the *thanadar*, hand over to him a carbon copy of the sale statement used as list of estates advertised for sale and get his certificate. The officer in charge of the *thana*, on receipt of the copy, will post it on his notice-board. A copy of the sale statement, made by means of carbon paper for use as list of estates advertised for sale, must be posted at the Sadr or Subdivisional office, at the *tahsil* and at the *thana*, thirty days before the date of sale.

If the *Tahsildar* finds that he cannot readily determine the *thana* or the *thanas* within the jurisdiction of which the estate is situated, a copy of the sale statement used as

list under section 72(2) of the Regulation will be published at whatever *thana* he deems most suitable for the purpose of publication.

Vide Forms Nos. 37A and 37B.

Right of
public to
inspect sale
statements.

(4) The originals or copies of all statements prepared under section 72(1) of the Regulation will ordinarily be open daily (holidays excepted) to inspection by the public, free of charge, at the *tahsil* office, from 2 P.M. to 4 P.M. The inspection will be made in the presence of the *Tahsildar* or his assistant. No one will be allowed to remove the statements from the place where they are kept, or in any way to alter or erase any part of them or record anything on them. Persons requiring information may take notes or copies in pencil.

Mode of
service of
sale notice.

(5) Simultaneously with the posting of copies of the sale statement used as list of estates advertised for sale, under section 72(2) of the Regulation, the *Tahsildar* will (where necessary) make copies of those entries in the sale statement of which a copy is required to be despatched by post to such proprietors as have registered their names for the purpose under section 72(5) of the Regulation. In the case of a defaulting estate, not being a permanently-settled estate, the *Tahsildar* will make two copies of the entry by means of carbon paper, one copy to be made over to the defaulter, or, if he cannot be found, posted on a conspicuous part of the estate, under section 72(4) of the Regulation, and the other copy for the defaulter's receipt or certificate of service to be recorded and filed with the sale record. This certificate shall be attested by at least two witnesses.

Vide Form No. 37A.

Publication
of notices
issued to
tenants of
defaulters
and procla-
mation an-
nulling settle-
ment.

(6) Notices to tenants of defaulters under section 73 of the Regulation will be published only for estates paying more than Rs.50. These notices and proclamations annulling settlements issued under section 90 of the Regulation will be published in the language of the district in the Court of the Revenue Officer duly empowered to issue the same, and also at the police *thanas* and *tahsils*, other than *thanas* and *tahsils* situated at the headquarters of a district or subdivision, in the jurisdiction of which the defaulting estate or the greater part thereof is situated, and a copy of the same will be posted on a conspicuous part of the estate itself or, where the estate is small, of the village nearest to the estate. In the case of a temporarily-settled estate, arrangement should be made to issue the notices under section 73 along with the notice under section 72(4), only one set of process-fees being charged for both the notices. Each set of notice

under section 73 will be prepared in duplicate by means of carbon paper for each estate, one copy being posted as stated above, and on the other the certificate of posting should be recorded and filed in the office to form part of the sale record in the same way as certificates are to be entered in the case of the service of notices under section 72(4) on defaulters. If the revenue of any estates falls below Rs. 50 by the opening of separate accounts, no such notice need be issued.

Vide Form No. 111.

(7) (i) After an arrear has accrued in respect of a temporarily-settled estate which is not liable to sale under section 70 of the Assam Land and Revenue Regulation at the first instance for arrears of revenue, the *Tahsildar* will issue an order to the *Nazir* to attach such moveable property of the defaulter as may be pointed out to him, and to send to the *Tahsildar* a list of the property attached. At *tahsils* where there is no *Nazir*, the *Tahsildar* will himself attach such moveable property of the defaulter as may be pointed out to him. At the same time that the *Nazir* or *Tahsildar* (when there is no *Nazir*) attaches the property under this rule, he will serve a sale notice on the defaulter.

Attachment
and sale of
moveable
property.

(ii) Should the defaulter after attachment of moveable property still fail to pay in the arrear with cost, the *Tahsildar* will issue an order to the *Nazir* for the sale of moveable property of the defaulter or, where there is no *Nazir*, will himself proceed to sell the property attached, if the arrear is not paid before the date of sale. If, after the issue of a sale order under this rule and before the date fixed for sale, the arrear is paid, the *Tahsildar* will see that a certificate to that effect is placed with the record.

(iii) The *Tahsildar* will be responsible that, as far as lies in his power, attached property is not sold for an unduly low price. He will take special orders from the Deputy Commissioner or Subdivisional Officer in all cases of difficulty, and in the event of the property being sold for an apparently inadequate sum, he will report the matter to the Deputy Commissioner or Subdivisional Officer, who may cancel the sale or pass such other orders as he thinks fit.

(iv) If the *Tahsildar* is of opinion that the process provided for in these rules is not sufficient for the recovery of the arrear, he may, if the arrear accrued in respect of an estate in which the settlement-holder has a permanent heritable and transferable right of use and occupancy apply to the Deputy Commissioner to order the attachment, and, if necessary, the sale of the estate itself, subject to the provisions of section 74 of the Land and Revenue

Regulation. No defaulting estate or immoveable property of a defaulter shall be sold for an arrear which is less than four annas.

Vide Forms Nos. 34, 35 and 36.

Fees on
payment of
arrears after
defaulters'
list has been
drawn up.

(8) If the settlement-holder of a temporarily-settled estate tenders payment of an arrear due from him after it has accrued, payment shall be accepted on payment of the following fees in court-fee stamps to be affixed to the *chalan* tendering payment :—

	Rs.	a.	p.	
(a) If paid before issue of ...	0	4	0	
process for recovery of the arrear.				
(b) If paid after issue of ...	0	8	0	Penalty under sec-
process for recovery of the arrear.				tion 68 (I).
(c) If paid after issue of sale ...	0	8	0	Fee under section 75,
proclamation.				in addition to the penalty under sec- tion 68(I).

Provided that, if the arrear does not exceed four annas, the penalty leviable under clause (a) or clause (b) shall in no case exceed four annas.

Payment of
land-reve-
nue to the
Tahsildar.

(9) The proprietors of permanently-settled estates and the settlement-holders of temporarily-settled estates shall pay land-revenue to the *Tahsildar* of the *tahsil* within whose jurisdiction their estates are situated. If an estate is situated within more than one *tahsil*, the Deputy Commissioner shall determine to which *tahsil* the revenue shall be payable :

Provided that, if the revenue of any estate is not paid to a *Tahsildar* in sufficient time to admit of the fact of payment being reported to an officer proposing to sell such estate on account of the non-payment of such revenue before the day fixed for the sale, payment must be made to the officer holding the sale or to any person authorised to receive such revenue on his behalf.

Erection of
notice-
boards.

(10) (i) The Deputy Commissioner will cause to be erected a sufficient number of notice-boards in convenient situations throughout the portions of the district which are permanently-settled. Every such board will have a number painted on it, by which it will be known, and the Deputy Commissioner will cause to be prepared lists of the notice-boards situated in the headquarters and other subdivisions, respectively, indicating approximately the situation of the same.

The notice-boards will ordinarily be arranged *pargana-wari*; all the estates of one *pargana* will be posted on one or more notice-boards in that *pargana* as may be thought necessary. The estates of two *parganas* will not ordinarily be posted on one notice-board.

(ii) The Deputy Commissioner, with the previous sanction of the Commissioner, may, from time to time, alter the number and situation of notice-boards, but no such alteration will be made until two months' notice of the same has been given by a proclamation posted at the subdivisional office, and on each notice-board affected thereby.

(iii) The original or a copy of every list of notice-boards prepared and for the time being in force will be open to inspection by the public free of charge in the same manner as the sale statement referred to in sub-rule (4) of this rule.

CHAPTER VI

RULES UNDER SECTIONS 114, 121 AND 155, RELATING TO THE PARTITION AND UNION OF ESTATES.

171. Applications for partition (perfect and imperfect) shall be made and shall be verified and signed by the applicant or by an agent duly authorised by him in that behalf.

Applica-
tions to be
verified
and signed.

Vide Form No. 45.

172. The fees or other cost in respect of service of notices or publication of proclamations under section 99 or 116 of the Land and Revenue Regulation shall be paid either with the application or within such time as may be allowed by the Deputy Commissioner or Subdivisional Officer, failing which the application will be rejected.

Fees pay-
able for
notice.

Vide Form No. 46.

173. As soon as possible after the issue of an order under section 102, directing the partition to be made, the Revenue Officer authorised to make partition will prepare an estimate of costs and submit it to the Deputy Commissioner for approval.

Estimates
of cost of
partition.

Vide Form No. 47.

Note.—The Deputy Commissioner in the plains districts may sanction within their budget grants the entertainment for a period not exceeding 6 months, of such temporary establishments as are required from time to time in connection with partition proceedings subject to the condition that the pay and allowances of no individual appointment exceed Rs. 40 a month.

Costs by whom and when paid.

174. The estimated costs of survey and partition shall be paid by the applicant and other sharers in proportion to their respective shares within the period allowed, which shall not be less than 30 days or more than 60 days from the date of the approval of the estimate by the Deputy Commissioner.

Vide columns 9 and 10 of Form No. 47.

Realisation of unpaid costs.

175. If the applicant pays his share of costs, but the other sharers do not pay, the Revenue Officer authorised to make the partition shall, under section 144 of the Regulation, realise the costs rateably from the defaulters under section 69.

Recovery of costs in excess of estimates.

176. Should the actual cost of survey and partition finally exceed the cost paid under the preceding rule, the extra cost shall be realised rateably from the applicant and other proprietors or land-holders of the estate, and until such costs shall have been realised, no final order of partition shall be passed.

Refund of excess payments.

177. Any excess cost deposited by the parties shall be refunded to them by the Revenue Officer authorised to make the partition, provided that application therefor is made within one year from the final confirmation of the partition, after which the amount will lapse to the Provincial Government.

Limit placed on cost of partition.

178. The cost of survey and partition shall ordinarily not exceed the following rates :—

- (a) If the area of the estate to be partitioned does not exceed 200 acres, at Rs. 60 per 100 acres with a minimum of Rs. 2.
- (b) If it exceeds 200 acres, but does not exceed 400 acres, the first 200 acres at Rs. 60 and the remainder at Rs. 50 per 100 acres.
- (c) If it exceeds 400 acres, but does not exceed 600 acres, 200 acres at Rs. 60, 200 acres at Rs. 50 and the remainder at Rs. 40 per 100 acres.
- (d) If it exceeds 600 acres, 200 acres at Rs. 60, 200 acres at Rs. 50, 200 acres at Rs. 40, and the remainder at Rs. 25 per 100 acres.

Final order is Instrument of Partition chargeable with stamp duty.

***178A.** The final order sanctioning the partition is an Instrument of Partition and is chargeable with stamp duty under Article 45, Schedule I to the Indian Stamp Act, 1899. The order shall be duly stamped before proclamation under section 116 of the Assam Land and Revenue Regulation issues.

Note.—Under section 27 of the Indian Stamp Act the Instrument of Partition must contain all facts and circumstances affecting its chargeability. It is open to the officer sanctioning partition either to send the final partition papers to the proper officer for affixing impressed labels or to draw up the final partition on impressed stamp paper as may be convenient.

179. The application for union of estates may be presented by the applicant or by any person duly authorised by him in writing in that behalf. Form of application for union.

Vide Form No. 48.

180. The following registers shall be kept in the office of every Deputy Commissioner and Subdivisional Officer:— Registers.

- (1) Register of Applications for Perfect Partitions of Estates.
- (2) Register of Applications for Imperfect Partition of Estates.
- (3) Register of Union of Estates.

Vide Forms Nos. 49, 50 and 51.

CHAPTER VII

RULES UNDER SECTIONS 129, 152 AND 155 (b) AND (c) RELATING TO PROCEDURE, THE MODE OF SERVING PROCESSES, AND PROCESS-FEES.

181. The provisions of the Code of Civil Procedure, and of enactments amending the same, relating to the trial of suits, the evidence and examination of witnesses, procuring the attendance of witnesses and the production of documents, shall apply to all proceedings of a judicial nature, other than appeals, held before a Deputy Commissioner or other Revenue Officer or a Settlement Officer duly empowered to hold such proceedings. Judicial procedure in revenue cases.

For the purposes of this rule, the following proceedings under the Land and Revenue Regulation shall be regarded as proceedings of a judicial nature:—

- (a) Proceedings in connection with boundary disputes (section 23).
- (b). Proceedings in connection with disputes relating to the record-of-rights (sections 41 and 42).
- (c) Resumption proceedings (section 43).
- (d) Proceedings in connection with applications for mutation and registration of names (sections 53 and 54).

- (e) Proceedings in connection with applications for registration of *talukdari* and other similar tenures (section 56).
- (f) Proceedings in connection with applications for separate accounts (section 65).
- (g) Proceedings arising out of the attachment or sale of moveable or immoveable property, or of applications to set aside sale, under Chapter V.
- (h) Proceedings in connection with the partition or union of estates under Chapter VI.
- (i) Any other proceedings expressly declared by rules issued under the provisions of the Land and Revenue Regulation to be judicial proceedings.

Award of costs.

182. In all judicial proceedings held under the Regulation, the Court may award such costs as it thinks fit and may determine by whom they are to be paid, and, where there are several persons liable, the amount to be paid by each.

Executive procedure.

183. In proceedings other than those mentioned in rule 181 witnesses shall not be examined on oath, and a memorandum only of their evidence shall be recorded. Such memorandum shall be written and signed by the Revenue Officer who examines the witnesses, and may be written in the language of the Court, or in English, if the Revenue Officer is sufficiently acquainted with English.

Note.—In virtue of section 141, clause (2), witnesses may be punished for giving false evidence even though they have not been examined on oath.

Power of Deputy Commissioner and Subdivisional Officer to distribute work.

184. A Deputy Commissioner or Subdivisional Officer shall not, under section 129 of the Land and Revenue Regulation, refer any case for investigation or report to a Revenue Officer of lower rank than a *Tahsildar*, *mauzadar* or Sub-Deputy Collector, nor shall he direct any Revenue Officer below such rank to deal with, and to investigate and report on, any case or class of cases without reference.

Appeal procedure and register.

185. No appeal petition shall be entertained that is not properly stamped or accompanied by a certified copy of the order appealed against.

A Register of appeals shall be kept in every Revenue Appellate Court.

Vide Form No. 52.

Mode of service of processes.

186. Except where otherwise directed by the Land and Revenue Regulation or by rules issued thereunder, the provisions of the Civil Procedure Code and of enactments amending the same shall apply to the issue, service, and

return of processes on parties and witnesses in any revenue case, appeal, or investigation pending before a Revenue Officer or a Settlement Officer.

187. Fees on processes which are issued by Revenue Officers or Settlement Officers in cases under the Landlord and Tenant Procedure Act, VIII (B. C.) of 1869, and in cases of a judicial nature as defined in rule 181, shall be charged for in accordance with the rules framed by the High Court of Judicature at Fort William in Bengal under clause (i), section 20, of the Court-fees Act, VII of 1870, and confirmed by the Provincial Government.

Fees on
Judicial
processes.

*Vide Part V, Chapter 26 of the High Court's Civil Rules and Orders, 1935, Volume I.

188. The following rules relate to fees chargeable on executive processes :—

Fees on
executive
processes.

- (a) Except where otherwise directed in any rule issued under the Land and Revenue Regulation, fees on executive processes shall be charged at the uniform rate of one rupee on every warrant, and at the same rate on every summons, notice, proclamation or other order issued :

Provided that, when processes of any one kind other than warrants are to be served or executed in the same case and at the same time on more persons than one, the fee leviable shall be four annas for each such person subject to a minimum of one rupee and a maximum of Rs. 2-8-0 for all processes. No fee shall be charged on notices inviting claimants to property pledged as security by *mauzadars*.

- (b) An order calling upon a *mauzadar* or *Tahsildar* for report, or informing them of orders passed in any case by a Revenue Officer, is not a process within the meaning of this rule, and no fee shall be charged on such orders.
- (c) In the district of Sylhet, where during the rainy season travelling except by boat is impracticable, the Provincial Government shall defray all charges on account of boat-hire or ferry-toll, where such toll is legally exigible ; but in consideration of this, the fees-leviable under these rules shall be increased by 50† per cent. from the 1st June to the 30th November.

*Substituted for the old reference to the High Court's General Rules and Circular Orders vide Revenue Department File No. RR. 34/44.

†Substituted for the figure "25" by Notification No. RR.25/45/9, dated the 1st October, 1945.

The Commissioner may extend this rule to any local area in his jurisdiction.

- (d) Postal charges, when the process has to be sent by post, shall be defrayed by the Provincial Government.
- (e) If a *peon* is detained at the place of service for more than 24 hours at the request of the person at whose instance the process was issued, or of his agent, such person or agent must pay demurrage at 5 annas a day, and in the districts of Lakhimpur and Sibsagar at 6 annas a day.
- (f) Processes issued by, or at the instance of, a Revenue Officer other than a *mauzadar* acting in his official capacity, shall be served in the first instance free of charge, but the fees chargeable under these rules shall be levied from the parties to the case, according as the Revenue Officer disposing of the case may determine. The fees so recovered shall be attached in court-fee stamps to the *Nazir's* report of recovery of the fees :
Provided that in special cases processes may be issued at the instance of a *mauzadar* without pre-payment of process-fees.
- (g) In respect of each *peon* necessary to ensure safe custody of attached property when he is left actually in charge, a daily fee of 5 annas, and in the districts of Lakhimpur and Sibsagar a daily fee of 6 annas, shall be charged.
- (h) In cases where a demurrage fee, or a fee for the safe custody of property, is leviable under clause (e) or (g) of this rule, the additional fee which may become payable after process has issued shall be paid by filing a written requisition to the Revenue Officer who issued the process to receive the fee, which document shall bear on its face stamps equivalent to the additional fee, with a memorandum of the purpose for which it is paid.
- (i) Applications for refund of process-fees paid under these rules shall not be entertained unless preferred within one year of the date on which the fees were paid.
- (j) All fees for executive processes shall be prepaid in stamps, whenever possible, to be affixed to the

application for issue of process. Where post-payment is unavoidable, and the fees are paid in stamps, the *Nazir* shall affix the stamps to his report ; if paid in cash, the *Nazir* on receipt of the amount shall buy the necessary stamps and affix them to the report. In all cases the stamps shall be punched in the presence of, or by, a Revenue Officer :

Provided that in cases in which process-fees are remitted by money-order whether singly or with land-revenue or local rates, the fees should be finally credited to the Provincial Government in Treasury accounts as a receipt under the head "*XXI.—Administration of Justice—Court-fees realised in cash*". The Treasury Officer will note on the money-order coupon the number and the date of the credit and send it forthwith to the *Nazir* to make a note of payment of the fees in his process register. On the face of the process a note will similarly be made in red ink showing the payment of the amount of process-fees and the number and date of the Treasury voucher.

CHAPTER VIII

RULES FRAMED UNDER SECTION 155 (f) REGULATING THE ENTRY BY MINING LICENSEES ON SETTLED LAND

189. Where the surface of any land covered by a prospecting license is in the occupation of any person other than the licensee—

Conditions
of a pros-
pecting
license.

- (i) the licensee shall not enter upon such land except with the consent of the occupier or, in the absence of such consent, without the written authority of the Deputy Commissioner ;
- (ii) the licensee shall not in any way injure any trees, standing crops, buildings, huts, structures or other property of the occupier of any land or of any other person except with the consent of such occupier or person or in the case of his refusal, without the written authority of the Deputy Commissioner ;

- (iii) the Deputy Commissioner shall not grant authority under clause (i) or under clause (ii) unless he is satisfied that the rights conferred by the license cannot be exercised except by the grant of such authority ;
- *(iiia) on receipt of an application for authority to enter upon any land or to injure any property, under clauses (i) and (ii), the Deputy Commissioner shall immediately publish at his office and on the land concerned a notice that such authority has been applied for.
- (iv) the Deputy Commissioner may assess or cause to be assessed any damage or injury which may be done by the licensee to the property of the occupier of the land or of any other person and may pay the amount so assessed to such occupier or other person out of the deposit made by the licensee.

*In assessing any damage or injury under this clause the assessor may leave out of account the value of any buildings erected or improvements made by the occupier of the land after he has granted consent under clause (i) or (ii), or, in the absence of such consent, after the date of the publication of the notice required by clause (iiia).

Conditions
of a mining
lease.

190. Where the surface of any land covered by a mining lease is in the occupation of any person other than the lessee—

- (i) the lessee shall have the liberty and power to enter upon such lands in the exercise of the rights granted by the lease : provided that without the consent of the occupier, and in the absence of such consent without the written authority of the Deputy Commissioner, he shall not enter into any building or structure, or into any enclosed yard or garden ;
- (ii) no surface operations shall be carried on in or upon the site of any dwelling house or in such a manner as to injure any buildings, structures, property or rights of other persons without their consent or, in the absence of such consent, without the written authority of the Deputy Commissioner ;

(*) Added by C. S. No. 19 to the fifth edition of the Land Revenue Manual.

- (iii) the Deputy Commissioner shall not grant authority under clause (i) or (ii) unless he is satisfied that the rights conferred by the lease cannot be exercised except by the grant of such authority ;
- (iiia) on receipt of an application for authority to enter upon any land or to injure any property under clause (i) and (ii), the Deputy Commissioner shall immediately publish at his office and on the land concerned a notice that such authority has been applied for ;
- (iv) no land which is in the occupation of any person other than the lessee shall be used for surface operations if any other land not so occupied is suitable and available for surface operations ;
- (v) the lessee shall not without the express sanction of the Deputy Commissioner cut down or injure any timber of trees on such land, but may without such sanction clear away any brushwood or undergrowth which interferes with the exercise of the rights granted by the lease ;
- (vi) the Deputy Commissioner may assess or cause to be assessed any damage or injury which may be done by the lessee to the property of the occupier of such land or of any other person and may order the amount so assessed to be paid by the lessee.

In assessing any damage or injury under this clause the assessor may leave out of account the value of any buildings erected or improvements made by the occupier of the land after he has granted consent under clause (i) or (ii), or, in the absence of such consent, after the date of the publication of the notice required by clause (iiia).

(*) Added by C. S. No. 20 to the fifth edition of the Land Revenue Manual.

PART III

THE ASSAM LOCAL RATES REGULATION, 1879 AND RULES THEREUNDER

	Page
CHAPTER I.—THE ASSAM LOCAL RATES REGULATION ...	133
CHAPTER II.—RULES UNDER SECTION 6(<i>a</i>)	140
SECTION (A)—Relating to the district of Sylhet ...	140
„ (B)—Relating to the permanently-settled estates of the district of Goalpara.	143
„ (C)—Relating to the Assam Valley districts except the permanently-settled estates of Goalpara.	143
CHAPTER III.—RULES UNDER SECTION 6(<i>b</i>) —(Dates of collection of local rates.)	144

REGULATION III OF 1879
THE ASSAM LOCAL RATES REGULATION, 1879
 [As amended by Act VI of 1926]

CONTENTS

PREAMBLE.

SECTIONS.

1. Short title, local extent and commencement.
2. Interpretation clause.
3. Rates assessable.
- 3A. Assessment of tea lands.
4. Effect of imposition of land rate on cess now leviable.
5. Recovery of rate.
6. Powers of the Provincial Government.
7. Land-holders required to furnish information.
8. Appeals.
9. Limitation of such appeals.
10. Costs of assessment recoverable from land-holders in certain cases.
- 11—16.* *Repealed.*
17. Power to recover share of rate from tenant.
18. Suits regarding rate cognizable by Courts having cognizance of suits for rent.

* Sections 11-16 have been repealed by section 98 of the Assam Local Self-Government Act (Act I of 1915), within the areas in which the said Act is in force. *Vide also* Adaptation Order, 1937.

CHAPTER I

THE ASSAM LOCAL RATES REGULATION, 1879

[As amended by Act VI of 1926]

WHEREAS it is expedient to provide, in the territories ^{Preamble.} under the administration of the Provincial Government of Assam, for the levy on land of rates to be applied to defray the expenditure incurred, and to be incurred, for the relief and prevention of famine, and to local purposes; it is hereby enacted as follows:—

1. This Regulation may be called “The Assam Local ^{Short title.} Rates Regulation, 1879”.

It extends only to the territories administered by the ^{Local extent.} Provincial Government of Assam;

and it shall come into force in such districts, or such ^{Commence-} parts thereof, and on such dates, as the Provincial Govern-
ment may, by notification in the official *Gazette*, from time
to time direct.

Note.—The Regulation has been brought into force in the following places in Assam with effect from the date noted against each:—

Places	From—
(i) Goalpara, Kamrup, Darrang, Nowgong, Sibsagar, Lakhimpur, Sylhet and Cachar districts.	1st April 1880.
(ii) The tract transferred from the Mokokchang sub-division of the Naga Hills district to the Sibsagar district, as defined in Notification No. 1436P., dated the 11th April 1901.	7th May 1901.
(iii) The plains portion of the Garo Hills district, namely, <i>mauzas</i> Nos. V, VI, VII, VIII, and the area known as Mechpara B Mahal.	1st April 1916.
(iv) The hills portion of the Garo Hills district, namely, <i>mauzas</i> Nos. I, II, III, IV and Tura town.	1st September 1925.
(v) The tracts transferred from the Naga Hills district to the districts of Sibsagar and Nowgong by Notification No. 5646R., dated the 9th December 1898, as amended by Notification Nos. 988R., dated the 24th February 1903, 219R., dated the 29th January 1923 and 1119R., dated the 30th April 1923.	12th June 1928.

2. In this Regulation—

(1) “land” means land, whether covered with water ^{Interpreta-} or not, which is, or in the absence of some
express exemption would be, assessable to land-
revenue. ^{tion clause.} “Land”.

Note.—Fisheries settled as land should be assessed to local rates.

“Land-holder”.

- (2) “land-holder”, in the case of land assessed to land-revenue, means any person responsible for the payment of the revenue assessed on such land, and, in the case of land not so assessed, any person who, if such land were assessed to land-revenue, would be responsible for the payment of the revenue assessed thereon.

“Tenant”

- (3) “tenant” means any person holding land from a land-holder and liable to pay or deliver rent therefor.

“The permanently-settled portion of Sylhet and Goalpara”.

- (4) “the permanently-settled portion of Sylhet” means the whole of that district, except the Jaintia *parganas*; and the “permanently-settled portion of Goalpara” means the whole of that district except the Bhutan Duars.

“Annual value”.

- (5) “annual value” used in respect of any land means the following (that is to say):—

- (a) where such land is liable to be periodically re-settled at full rates,—the land-revenue for the time being assessed on such land;
- (b) where such land is situate in any place other than the permanently-settled portions of Sylhet and Goalpara and the land-revenue of such land has been wholly or in part released, compounded for, redeemed, or assigned,—twice the land-revenue which at the current rates of the district for temporarily-settled estates would be assessable on the cultivated portion of such land, less by any reduced revenue payable thereon;

Note.—(1) For the purpose of calculating the “annual value” in the case of fee-simple grants for special cultivation the rates taken should be the special rates applied to land taken up for tea cultivation in the same district under the ordinary settlement rules.

- (2) Local rates are not assessable on the waste portions of *nisf-khiraj* estates

- (c) where such land has been permanently-settled and is assessed to land-revenue,—two rupees for each acre of such land;

- (d) where such land is situate in the permanently-settled portions of Sylhet and Goalpara and the land-revenue on such land has been permanently released, compounded for, redeemed or assigned,—two rupees for each acre of such land, together with a sum for each such acre equal to the average rate of incidence per acre of the land-revenue assessed on the recorded area of the permanently-settled land within the same *pargana*:

Provided that when any land to be valued under sub-clause (c) or sub-clause (d) exceeds four hundred acres in area, or is assessed to land-revenue at not less than one hundred rupees, and any portion of such land has not been cultivated for three years, the annual value of such portion shall not be deemed to exceed the annual profits derived by the land-holder from the same :

Provided also that when any land has been acquired under a grant or lease made in accordance with any rules issued by, or under the authority of, any Government for the grant or lease of waste lands for the cultivation of tea, coffee, or cinchona, the annual value shall be ascertained in the following way (that is to say) :—

if the grant or lease has been made under the rules for the lease of waste lands in force at the date of the passing of this Regulation, the revenue payable under the conditions of the grant or lease shall be deemed to be the annual value of such land ;

if the grant or lease has been made under any other rules previously in force for the grant or lease of waste lands, it shall be ascertained what would have been the revenue payable at the time of assessment if at the date of making the grant or lease the rules now in force for the grant or lease of waste lands had been in force and such revenue shall be deemed to be the annual value of such land ;

or, in either of the above cases, if the land-holder prefers it, the land actually under cultivation within the boundaries of the area granted or leased during the year previous to the assessment of rates under this Regulation shall be assessed as if it were land paying full rates of land-revenue, and such assessment shall be deemed to be the annual value for the purposes of this Regulation.

This proviso shall not apply to land sold under any rules issued by, or with the authority of, any Government for the sale of waste lands revenue-free, or to any lands leased under any rules for the lease of waste lands of which the revenue payable under the lease has been subsequently commuted, redeemed, or compounded for.*

*Sections 2, 3, 3A, 5-9, of the Assam Local Rates Regulation have been extended to the Barpathar *mauza* in the Sibsagar district in a restricted and modified form by Notification No. 2026-R., dated 1st July 1931.

Note.—(1) Under section 2(5)(c) taken with section 3 of the Local Rates Regulation, permanently-settled estates are liable to assessment on their gross area, but in the case of large estates the owner may claim to pay on cultivation only, provided he pays for the cost of the necessary measurements, etc., under section 10. In practice, however, instead of insisting on the procedure laid down in the Regulation, it is desirable to allow large *zamindars* to file their own measurement papers, and, if these seem correct, to accept them as the basis of assessment. In the event of failure to file these papers, or if they appear open to suspicion, the assessing officer would be warranted in assessing any area not exceeding the gross area of the estate, but in

ordinary cases he should assess according to the best of his judgment on the material available. Should the *zamindar* object, he could then apply under section 10, in which case (if the *zamindar* agrees) it would ordinarily suffice to make an all-round test survey of 10 per cent. of the estate, and thereby avoid putting him to the expense involved in surveying the whole area.

Note.—(2) For the purpose of assessment of local rates on grants made under the old Waste Land Rules of 1838 and 1854, the “annual value” should be calculated at the option of the grant-holders either—(a) on the full area at the rate sanctioned for renewed leases in the case of grants under the Rules of 1876 (*viz.*,—Re.1-2-0 per acre in Kamrup and Re.1-4-0 per acre in Upper Assam), or (b) on the cultivated area at the full *khiraj* rates for tea lands.

Note.—(3) In the case of *lakhiraj* and fee-simple estates held for ordinary cultivation in cadastral areas where the extensions of cultivation are measured up annually by the *mandals*, the assessment of local rates should be revised annually on the basis of the figures in the *dag-chitha* of the year. In the case of fee-simple grants held for special cultivation, the Deputy Commissioner may, at his discretion, accept as correct returns of area under cultivation submitted by grantees. If, for any reason, he wishes to verify these returns, he should do so by actual measurement. In the case of *lakhiraj* and fee-simple estates held for ordinary cultivation in non-cadastral areas, if measurements cannot be carried out annually, the assessment should be revised after measurement every five years. This quinquennial revision should be made by ascertaining, by means of a rough boundary survey carried out by the plane-table and sight vane, the area of the blocks of cultivation in each estate, and in place of classifying the land in each block into *basti*, *rupit*, and *faringati* and applying the appropriate revenue rate to each *dag*, by calculating the local rate assessment on the revenue obtained by applying an all-round *bigha* rate, representing approximately the average assessment per *bigha* of land in the vicinity, to the whole cultivated area so ascertained. In the case of small estates, the Deputy Commissioner may, at his discretion, have each field surveyed and classified, instead of adopting the procedure prescribed above. In the case of *lakhiraj* estates in Goalpara, where the *lakhirajdar* have had their estates surveyed, the assessment should be made for a term of years on the basis of such surveys after they have been tested to some extent by the Sub-Deputy Collector; otherwise the estates should be assessed summarily on the annual value of their cultivated area on an increasing scale from year to year, commensurate with the probable increase of cultivation. [*N.B.*—These instructions do not apply to the Surma Valley.]

Note.—(4) Lands leased to municipal bodies or shop-sites assessed to revenue at frontage rates in towns should, where the Assam Local Rates Regulation is in force, be assessed to local rates.

Rates assess-
able.

***3.** All land shall be liable to the payment of such rate, in addition to the land-revenue and local cesses (if any) assessed thereon, as the Provincial Government may from time to time fix:

† [Provided that the rate shall not exceed one anna four pies for every rupee of the annual value of the land.]

Provided further that different rates may be fixed for lands in different localities.

Note.—(1) In fixing the local rates demand, fractions of an anna should not be brought into account. Fractions not exceeding half an anna should be neglected, while fractions equal to or exceeding half an anna should be counted as a whole anna in the assessment.

Note.—(2) Local rates should not for the present be levied from persons paying house, hoc, or poll tax.

* Substituted by Assam Act II of 1932 for the original section which ran thus—“All land shall be liable to the payment of such rate in addition to the land-revenue and local cesses (of any) assessed thereon as the Chief Commissioner from time to time directs not exceeding one anna four pies for every rupee of the annual value of such land.”

† Substituted by Assam Act I of 1937 for the words “Provided that in the permanently-settled portions of Sylhet and Goalpara the rate shall not exceed two annas eight pies for every rupee of the annual value of the land and that elsewhere it shall not exceed one anna four pies for every rupee of the annual value”.

¹3A. In the case of land under tea cultivation an additional sum shall be levied at a rate which, when added to the rate levied under section 3, shall bring the total of the local rate on such land to eight annas an acre. * * *²

Assessment of tea land.

4. When a rate is imposed on any land under this Regulation, any cess now leviable on such land for any of the purposes mentioned in section 12 shall cease to be levied on such land ; or if such cess be maintained, a corresponding diminution shall be made in such rate.

Effect of imposition of land rate on cess now leviable.

5. All sums due on account of a rate imposed on any land under this Regulation shall be payable by the landholder and shall be recoverable as if they were arrears of land revenue due on such land.

Recovery of rate.

When such land is held by two or more land-holders such land-holders shall be jointly and severally liable for such sums.

*†

Note.—In every case in which land revenue is remitted or is excluded from the demand in virtue of orders passed under statutory or executive rules, the local rate due on account of the same land and for the same period as the land revenue is remitted or excluded shall (in the absence of an express order to the contrary) be deemed to be remitted or excluded from the demand.

6. The Provincial Government may from time to time by notification in the official *Gazette*—

Powers of the Provincial Government.

- (a) appoint officers to assess and collect any rate under this Regulation, and make rules for the guidance of such officers in assessing or collecting such rate ;
- (b) prescribe by what instalments and at what time such rate shall be payable ; and
- (c) exempt any land from liability to pay the whole or any part of such rate.

7. All land-holders shall, on the requisition of any officer appointed under the preceding section to assess and collect a rate, furnish such information as they may be called upon by him to supply regarding the area and class of the land held by them, the extent of such land under cultivation, and the crops grown, and all other information necessary to enable him to determine the annual value of such land as defined in section 2.

Land-holders required to furnish information.

¹ Added by Act VI of 1926.

The words "The proceeds of such additional rate shall be credited to a road Fund to be administered under the orders of the Local Government for the improvement of the road communications in the districts from which such rate is levied," were omitted by the Adaptation Order.

*† The explanation to section 5 was repealed by the Amending Act, 1897 (V of 1897), and is omitted. It ran thus:—

"*Explanation.*—Sums recoverable under this section in districts where Bengal Act No. VII of 1868 is in force are recoverable not only in the mode in which demands, as defined in that Act, are recoverable, but also in any other mode in which land revenue is recoverable."

In case of default or refusal to supply such information when required, or if the officer appointed as aforesaid has reason to doubt the correctness of the information supplied, such officer may, personally or by means of his subordinates, carry out any inquiry on the land which may be necessary and make any surveys which he may deem essential to the obtaining of such information; and the cost of such inquiry and surveys shall be borne by the land-holder in all cases of default or refusal, and, when such inquiry is undertaken in consequence of doubt as to the correctness of the information rendered, if the inquiry and survey made show the information supplied to have been incorrect.

Appeals.

8. An appeal from the order of any officer appointed under section 6 to assess or collect a rate shall lie to the Tribunal to be appointed under section 296 of the Government of India Act, 1935.

The order passed on any such appeal by the Tribunal shall be final.

Limitation
of such ap-
peals.

9. The period of limitation for an appeal under section 8 shall be thirty days from the date of the order appealed against.

In computing such period, and in all respects not herein specified, the limitation of such appeals shall be governed by the Indian Limitation Act, 1877.*

Cost of
assessment
recoverable
from land-
holders in
certain cases.

10. When in the course of any assessment under this Regulation any land-holder claims to have the annual value of any land held by him limited in the manner prescribed by the first proviso to the fifth clause of section 2, the cost of any measurement or local inquiry necessary for the determination of such claims shall be borne by such land-holder, and the amount thereof may be recovered from him as if it were an arrear of revenue due in respect of such land.

11—16. *Repealed.*†

Power to re-
cover share
of rate from
tenant.

17. When a rate is levied under this Regulation from a land-holder in respect of any land under sub-clause (a), (b), (c), or (d) of clause (5) of section 2, and such land is held by a tenant of such land-holder at a rent less than the aggregate of the annual value of such land and the revenue (if any) payable in respect of the same, such land-holder

*Now Act IX of 1908, which repealed the Act of 1877.

†Sections 11-16 have been repealed by section 98 of the Assam Local Self-Government Act (Act I of 1915), within the areas in which the said Act is in force. Under section 23 (2) (b) of that Act, the proceeds of all local rates realised under section 3 of the Local Rates Regulation are to be placed to the credit of the Local Fund constituted under section 23 (1) of the said Act.

Vide also Adaptation of Indian Laws Order, 1937.

may realise from such tenant a part of such rate bearing to the whole of such rate the same ratio as the excess of such aggregate above such rent bears to the annual value.

Illustrations

- (a) *A* is the holder of land of the description mentioned in sub-clause (a) of clause (5) of section 2 of which the land-revenue is Rs. 100. The annual value is therefore Rs. 100; and the rate at one anna per rupee would be Rs. 6-4. The land is held by a tenant, *B*, at a rent of Rs. 150. Then $100 : (200-150) = 50 : ; : \text{Rs. } 6-4 : \text{Rs. } 3-2$. *A* may realise Rs. 3-2 from *B*.
- (b) *A* is the holder of land of the description mentioned in sub-clause (b) of clause (5) of section 2, on which the land-revenue payable is Rs. 50 and on which the full land-revenue at current rates would be Rs. 100. The annual value is therefore Rs. 150, and the rate at one anna per rupee would be Rs. 9-6. The land is held by a tenant, *B*, at a rent of Rs. 150. Then $150 : (200-150) = 50 : \text{Rs. } 9-6 : \text{Rs. } 3-2$. *A* may realise Rs. 3-2 from *B*.
- (c) *A* is the holder of one hundred acres of land of the description mentioned in sub-clause (c) of clause (5) of section 2. The annual value of such land is therefore Rs. 200, and the rate at one anna per rupee would be Rs. 12-8. The revenue assessed on the land is Rs. 50. The land is held by a tenant, *B*, at a rent of Rs. 100. Then $\text{Rs. } 200 : (250-100) = 150 : : \text{Rs. } 12-8 : \text{Rs. } 9-6$. *A* may realise Rs. 9-6 from *B*.
- (d) *A* is the holder of one hundred acres of land of the description mentioned in sub-clause (d) of clause (5) of section 2. The average rate of incidence per acre of the land-revenue in other permanently-settled land in the same *pargana* is eight annas. The annual value of such land is therefore Rs. 250, and the rate at one anna per rupee would be Rs. 15-10. The land is held by a tenant, *B*, at rent of Rs. 125. Then $250 : (250-125) = 125 : : \text{Rs. } 15-10 : \text{Rs. } 7-13$. *A* may realise Rs. 7-13 from *B*.

18. Suits for the recovery from co-sharers, tenants, or others of any sum on account of a rate imposed on any land under this Regulation, and suits on account of illegal exaction of such rate [or for the settlement of accounts of such rates,]* shall be cognizable by the Courts which under the law for the time being in force have cognizance of suits for rent due on such land, and by no other Courts.

Suits regarding rates cognizable by Courts having cognizance of suits for rent.

*Added by Act V of 1897.

CHAPTER II

Rules under Section 6(a) of the Assam Local Rates Regulation,
1879

SECTION (A)

RELATING TO THE DISTRICT OF SYLHET

Assessment
agency. 1. The Deputy Commissioner for the time being is appointed to assess and collect the rate.

Classes of
holdings. 2. There are four classes of holdings to be assessed—
(a) Permanently-settled estates.
(b) Temporarily-settled estates other than waste land grants.

(c) Revenue-free estates.

(d) Waste-land grants.

Permanently-
settled esta-
tes. 3. Permanently-settled estates shall ordinarily be assessed as follows :—Their area shall be calculated from the estate and village Survey Registers, the number of acres of area (fractions of acres being omitted) shall be multiplied by two, and the result will show in rupees the valuation on which assessment is to be made. In the case of estates the area of which exceeds 400 acres or the annual land-revenue of which is not less than Rs. 100, a notice shall be served on the land-holder to file within a specified period a schedule showing the cultivated area, the assets of the uncultivated portion of the estate, and any other information which the Deputy Commissioner may require.

This schedule should be certified as correct by the land-holder or by an agent duly authorised on his behalf.

If the schedule be accepted as correct by the Deputy Commissioner, the annual value of the estate in rupees shall be taken to be the number of cultivated acres multiplied by two added to the assets of the uncultivated portion.

If the schedule be not accepted by the Deputy Commissioner as correct, or be not filed within the period specified in the notice, the cultivated area and assets shall be ascertained by a survey and local inquiry : provided that if in any case the land-holder does not desire that a survey and local inquiry should be held, the annual value of the estate may be calculated as provided in section 2 (5) (c) of the Regulation.

In the foregoing rule “land-holder” means all the sharers in an estate.

The rate assessed upon any estate shall be divided between separate accounts in the following manner :—If the share for which the separate account has been opened is a share of an estate held in commonalty, then the rate assessed on the separate account shall be in the same proportion as the land-revenue. If the share consists of lands held in severalty, then the rate assessed on the separate account shall be in the same proportion as the land.

Where the area of lands covered by the different separate accounts exceeds the surveyed area of the whole *mahal*, the separate accounts will be assessed on the area on which separate accounts were taken out. The area of the remainder of the *mahal* will be taken to bear the same proportion to the surveyed area as the remaining land-revenue to the original land-revenue.

4. Temporarily-settled estates other than waste-land grants shall be assessed as follows :—

Temporarily settled estates other than waste-land grants.

Their revenue shall be extracted from the *Tauzi* Register, and the assessment shall be made on the number of rupees of land-revenue, fractions not exceeding half-a-rupee being neglected, and fractions equal to or exceeding half-a-rupee being counted as one rupee.

5. Revenue-free estates shall be assessed as follows :—

Their area shall be calculated from the estate and village Survey Registers. The number of acres of area (fractions of acres being omitted) shall be multiplied by two (A). The incidence of the land-revenue on the permanently-settled part of the *pargana* shall be found by dividing the land-revenue assessed thereon by the area assessed as recorded in the Survey Registers. The incidence so found shall be multiplied by the number of acres calculated as above (fractions of acres being omitted) (B). The results (A) and (B) shall be added together, and the total (fractions of rupees being omitted) shall be the number of rupees on which assessment is to be made.

Revenue-free estates.

6. The waste-land grants in this district are—

Waste-land grants.

- (1) Fee-simple.
- (2) Old Assam Rules.
- (3) Special terms.
- (4) New Assam Rules, 1876.
- (5) Modified *Ilam*.

(5) will be treated as temporarily-settled estates, and will be added to the temporarily-settled estates assessment list.

(1) will be treated as revenue-free grants, and will be added to the revenue-free grant assessment list.

In the case of (2), (3) and (4), notices shall be served asking the owners to choose within a month whether they will pay on the land-revenue of the year of assessment calculated as provided in the second proviso to clause 5, section 2 of the Regulation, or on the area actually cultivated during the year preceding the year of assessment, valued at Rs. 3 per acre.

On receipt of the Returns to the said notice the grants contained in the list shall be assessed in accordance with the said Returns. In default of Return being made within one month, assessment shall be made upon the first of the two alternative principles set forth above.

Notice of
assessment.

7. When the assessment lists have been prepared, notice shall be served on the holder of each holding assessed in the form annexed, informing him of the amount assessed upon his holding and of the latest date on which payment of the said amount will be received. The notice shall be served—

- (a) on the holders of revenue-paying holdings ordinarily by endorsement on the receipt for land-revenue ;
- (b) on the holders of revenue-free holdings by service in the same manner as that prescribed for services of notice of demand by the rules framed under Chapter V of the Assam Land and Revenue Regulation.

(Form of Notice)

Notice to the Proprietors of Estates.

Pargana.

Number.

Name.

Area.

Annual value.

Sadr *jama*.

Annual tax.

Whereas, in accordance with the provisions of the Assam Local Rates Regulation, 1879, the Government of Assam have notified that for the year.....(*B. S.*) and for every year, until further orders, a rate of.....for every rupee of the annual value of all estates calculated in accordance with section 2 of the said Regulation, shall be levied in the *zilla* of..... ;

Therefore notice is hereby given to you that for the year.....and for every year until further orders the sum of Rs.....has been assessed upon your estate, and must be paid by you on or before.....(*B.S.*) corresponding to.....(*A. D.*). If the said sum of Rs.....or any part thereof remains unpaid on the said.....it or such part as remains unpaid may be recovered by sale of your estate or by any other process provided by law for the recovery of arrears of land-revenue.

Exemption
of certain
revenue-free
estates.

8. Revenue-free estates which were not separately surveyed at the Revenue Survey are exempted from liability to assessment to the rate.

9. In the case of land under tea cultivation a special notice¹ will issue to obtain information required for the assessment of road-cess prescribed in section 3A of the Local Rates Regulation. Issue of special notice.

SECTION (B)

RELATING TO THE PERMANENTLY-SETTLED ESTATES OF THE DISTRICT OF GOALPARA.

10. The above rules for the guidance of officers in assessing to local rate permanently-settled estates in the district of Sylhet shall also apply to estates of this class in the district of Goalpara. Application of Sylhet rules to Goalpara.

SECTION (C)

RELATING TO THE ASSAM VALLEY DISTRICTS EXCEPT THE PERMANENTLY-SETTLED ESTATES OF GOALPARA.

11. It will not be necessary to issue detailed notices to each *raiyat*. A printed notice should issue to each *mauzadar*, directing him to collect the rate. Detailed notices to raiyats unnecessary.

12. In the case of *nisf-khirajdars*, *lakhirajdars*, holders of fee-simple grants, and of tea leases, separate notices will be needed. Where, as in the case of holders of fee-simple and *lakhiraj* estates, and in some instances *nisf-khiraj* estates, the area under cultivation is not already ascertainable from the office records, it will be necessary to issue a preliminary notice² for the purpose of ascertaining the area under cultivation. As soon as this information is obtained, a second notice³ should issue to the holder of the estate, with the details of the estate and the rating filled in. Detailed notices where necessary.

The returns submitted by *nisf-khirajdars* and others showing the area under cultivation should be tested by the district staff from time to time as opportunity offers.

In the case of land under tea cultivation a special notice⁴ will issue to obtain information required for the assessment of road-cess prescribed in section 3A of the Local Rates Regulation. Issue of special notice.

13. As regards the registers to be maintained, the addition of another column in the *jamabandi* will be sufficient in the case of ordinary revenue-paying estates. For other estates (*nisf-khiraj*, *lakhiraj*, fee-simple, and waste land leases) a local rates register⁵ should be maintained. Registers of local rates.

¹ Vide Form No. 129.
 „ Form No. 127.
 „ Form No. 128.
 „ Form No. 129.
 „ Form No. 64A.

CHAPTER III

Rules under Section 6(b), of the Assam Local Rates Regulation, 1879**DATES OF COLLECTION OF LOCAL RATES**

Cachar.

14. In the district of Cachar, local rates shall be paid on the same dates and by the same instalments as have been fixed for land-revenue payments by the rules issued under Chapter V of the Assam Land and Revenue Regulation, *viz.* :—

All estates paying land-revenue Rs.10 and above, three instalments, *viz.*, one-fourth on 1st August, one-fourth on 1st November, and half on 1st March. All estates paying less than Rs.10, one instalment on dates from 1st to 7th March, inclusive.

All revenue-free estates shall pay in one instalment on dates from 1st to 7th March.

Sylhet.

15. In the district of Sylhet local rates shall be paid on the same dates and by the same instalments as have been fixed for land-revenue payments by the rules made under Chapter V of the Assam Land and Revenue Regulation, *viz.* :—

In the Jaintia Parganas

All estates and separate accounts paying Rs.50 and above land-revenue, in two instalments, *viz.*, 5 annas in September and 11 annas in April and May. All estates and separate accounts paying less than Rs.50 land-revenue, and all revenue-free estates, in one instalment in April and May.

In the other parganas and zillas

All estates and separate accounts paying more than Rs.50 land-revenue, in two instalments, 5 annas in September and 11 annas in April and May. All estates and separate accounts paying Rs.50 and under land-revenue, and all revenue-free estates, in one instalment in April and May.

Permanently-
settled estate
of Goalpara.

16. In the permanently-settled tracts of the Goalpara district local rates shall be paid as follows :—

All estates (whether revenue-paying or revenue-free) assessed to more than Rs.50 on account of local rates shall pay the same in two instalments, *viz.*, 5 annas on 30th September and 11 annas on 15th January, and all estates assessed to Rs. 50 and less than Rs.50 on account of local rates shall pay the whole amount in one instalment on 30th September.

17. In the Assam Valley (excluding the permanently-settled tracts) local rates shall be paid on the same dates and by the same instalments as have been fixed for land-revenue payments by the rules under Chapter V of the Assam Land and Revenue Regulation, *viz.* :—

Assam Valley, excluding permanently-settled estates in Goalpara.

Regular settlement.—In villages which pay their land-revenue, or a considerable proportion of their land-revenue, by the production and sale of mustard, or pulse (*matikalai*), one instalment on the 15th March ; in villages which pay their land-revenue, or a considerable proportion of their land-revenue, by the production and sale of jute, one instalment on the 15th November ; in other villages two instalments, *viz.*, three-fifths on the 15th January and two-fifths on the 15th February.

Supplementary settlement.—One instalment on the 15th March.

Local rate is payable to the *tahsildar* or *mauzadar* in whose jurisdiction the estate is situate. If the estate is not amalgamated with the *mauza* in which it is situate, the local rate is payable direct to the Treasury.

All revenue-free estates shall pay in one instalment on dates from 15th January to 15th March.

Local rate is due from *mauzadars* one month after the instalments, as prescribed above, become due, provided that a *mauzadar* shall not be pressed before the 1st May to make good balances uncollected by him. At the discretion of the Deputy Commissioner the period of grace may be extended to the 31st May.

18. In the plains portion of the Garo Hills district local rates shall be paid as follows :—

Plains portion of the Garo Hills.

(a) In the permanently-settled tracts, all estates (whether revenue-paying or revenue-free) assessed to more than Rs.50 on account of local rates shall pay the same in two instalments, *viz.*, 5 annas on the 30th September and 11 annas on the 15th January ; and all estates assessed to Rs.50 or less shall pay the whole amount in one instalment on the 30th September.

(b) In the temporarily-settled tracts, all estates under *regular settlement* shall pay three-fifths of the local rates on the 15th December and two-fifths on the 15th February and all estates under *supplementary settlement* the whole amount in one instalment on the 15th February.

(c) The local rates for the Mechpara B Mahal in the plains portion of the Garo Hills district shall be paid in one instalment on or before the 31st March in each year.

PART IV

THE ASSAM COMMISSIONERS' POWERS DISTRIBUTION ACT, 1939

Assam Act I of 1939

(As amended by Assam Act IV of 1940)

CONTENTS

PREAMBLE

Sections

1. Short title, commencement and local extent.
2. Jurisdiction of the Commissioner, Assam Valley Division in the Surma Valley and Hill Division.
3. (1) Construction of certain references in enactments, etc., in force in the Commissionerships.
(2) Commissioners' jurisdiction in revenue appeals and revisions barred.
4. Validity of certain Acts and adaptation of laws.
5. Amendments of Acts.

PART IV

(ASSAM ACT I OF 1939)

THE ASSAM COMMISSIONERS' POWERS DISTRIBUTION ACT, 1939

(As amended by Assam Act IV of 1940)

An Act for the distribution of powers of the Commissioners of Divisions in Assam.

Preamble.

WHEREAS the Secretary of State has sanctioned the abolition of the post of the Commissioner, Surma Valley and Hill Division ;

AND WHEREAS the Governor of Assam has appointed the Commissioner, Assam Valley Division, to exercise jurisdiction in certain matters in the Surma Valley and Hill Division ;

AND WHEREAS, as a measure of relief to the Commissioner, Assam Valley Division, it is expedient to transfer his appellate and revisional powers in Revenue matters to the Assam Revenue Tribunal and to distribute between the Provincial Government and the Deputy Commissioners or such other authorities as the Provincial Government may direct certain functions hitherto exercised by the Commissioners under the Assam Local Self-Government Act, 1915 and the Assam Municipal Act, 1923.

Assam Act I of 1915.
Assam Act I of 1923.

It is hereby enacted as follows :—

(1) (1) This Act may be called the Assam Commissioners' Powers Distribution Act, 1939 ;

Short title, commencement and local extent.

(2) it shall come into force on the 1st April 1939 ; and

(3) it extends to the whole of Assam.

2. Subject to the next succeeding section, after the commencement of this Act all powers and jurisdictions in Civil, Criminal and Revenue matters which have heretofore been exercised by the Commissioner, Surma Valley and Hill Division, shall be deemed to be transferred to the Commissioner, Assam Valley Division, or to such other authority as the Governor may direct.

Jurisdiction of the Commissioner, Assam Valley Division in the Surma Valley and Hill Division.

3. (1) Subject to the next succeeding sub-section and to section 5 of this Act, all enactments made by any authority in British India and all notifications, orders, schemes, rules, forms and bye-laws issued, made or prescribed under such enactments, which, immediately before the commencement of this Act, were in force in, or prescribed for, any of the territories in the Surma Valley and Hill Division,

Construction of certain references in enactments, etc., in force in the Commissioner-ships.

shall in their application to such territories as aforesaid be construed as if references therein to the authorities mentioned in column 1 of Schedule A were references to the authority mentioned opposite thereto in column 2 of the said Schedule.

Commissioner's jurisdiction in Revenue appeals and revisions barred.

26 Geo. 5, Ch. 2.

(2) Notwithstanding anything in the preceding sub-section the Commissioner, Assam Valley Division, shall not have jurisdiction to entertain appeals or revise decisions in Revenue cases arising in the Assam Valley Division or in the Surma Valley and Hill Division. Any such jurisdiction as was immediately before the commencement of this Act vested in the Commissioner of a Division shall, after the commencement of this Act, be exercised by the Tribunal constituted under section 296 of the Government of India Act, 1935.

Validity of certain Acts and adaptation of laws.

4. (1) Without prejudice to the continuing validity of any notification, appointment, orders, schemes, rules, regulations, forms, bye-laws or directions issued or determination made by the Commissioner of a Division under any enactment in force in either or both of the two Commissionerships of Assam before the commencement of this Act, the Governor of Assam may, by notification in the official *Gazette* at any time and from time to time after the commencement of this Act, direct that the provisions of any enactments in force as aforesaid shall until amended, altered or repealed by a competent legislature or other competent authority, be amended, altered, or repealed in such manner as may appear to the Governor to be necessary or expedient to bring them into accord with the provisions of this Act and all notifications, appointments, orders, schemes, rules, regulations, forms, bye-laws or directions issued, made or prescribed under or with reference to any such enactments shall, except as otherwise provided, be construed as having effect subject to the adaptation, alteration or repeal made in the aforesaid manner. Any such notification made by the Governor shall have effect as if enacted in this Act.

(2) Pending the issue of notifications as provided in the preceding sub-section it shall be lawful for the Governor to issue from time to time such orders, the same being consistent with the provisions of this Act, as may appear to the Governor necessary or expedient for the exercise of the powers and the performance of the duties of the Commissioner, Surma Valley and Hill Division by the Commissioner, Assam Valley Division, or such other authority as the Governor may direct.

Amendment of Acts.

5. The enactments specified in Schedule B are hereby amended to the extent and in the manner specified in the fourth column thereof.

SCHEDULE A

[See Section 3 (1)]

Construction of enactments, etc., in force in the territories comprised within the Commissionerships of Assam.

1	2
References	Constructions
1. Commissioner	
2. Commissioner of a (or the) Division	Commissioner, Assam Valley Division, or such other authority as the Governor may direct.
3. Commissioner, Surma Valley and Hill Division.	

SCHEDULE B

(See Section 5)

1	2	3	4
Year	No.	Short title	Amendments
1897	X	The General Clauses Act	In section 3(13)*, after the words "a division" the words "and shall include the Assam Revenue Tribunal while exercising jurisdiction heretofore exercised by a Commissioner in appeals and revisions in Revenue cases" shall be inserted.
1915	II	The Assam General Clauses Act.	In section 4(13), after the words "a division" the words "and shall include the Assam Revenue Tribunal while exercising jurisdiction heretofore exercised by a Commissioner in appeals and revisions in Revenue cases" shall be inserted.

*The figures "3(13)" were substituted for the figures "4(13)" by the Assam Commissioners' Powers Distribution (Amendment) Act, 1940, (Assam Act, IV of 1940.)

PART V

The Assam Land Revenue Re-assessment Act, 1936.

	Page.
CHAPTER I.—THE ASSAM LAND REVENUE RE-ASSESSMENT ACT	157
CHAPTER II.—RULES UNDER SECTION 26	166
Rules 1—4A—Formation of Assessment Groups, <i>vide</i> Section 2 (c).	166
,, 5—9A—Revised assessment in lands other than town lands, <i>vide</i> Section 13 proviso (ii).	167
,, 10—13—Rate Report, <i>vide</i> Sections 24 (i) and (ii).	168
Rule 14—Forecast Report, <i>vide</i> Section 6	170

ASSAM ACT VIII OF 1936.

The Assam Land Revenue Re-assessment Act, 1936

CONTENTS

PREAMBLE

PART I.—PRELIMINARY.

Sections

1. Short title and extent.
2. Definitions.
3. Declaration of any specified area as town land.
4. Bar to application of Act to certain land.
5. Issue of notification of major and town land settlements.
6. Forecast report.

PART II.—RE-ASSESSMENT OF LAND NOT BEING TOWN LAND.

7. Bar to application of provisions of Part II to town land.
8. General proposals of re-assessment.
9. Detailed assessment of estates.
10. Bar to enhancement on account of improvements.
11. Limitation of demand and enhancement.
12. Graduated enhancement.
13. Term of assessment.

PART III—RE-ASSESSMENT OF TOWN LAND.

14. Application of provisions of Part III to town land.
15. Division of town lands into Classes.
16. Rates of revenue for agricultural land.
17. Rates of revenue for land classed as residential sites.
18. Rates of revenue on land classed as trade sites.
19. Rates of revenue for temporarily-settled land.
20. Graduated enhancement of revenue on agricultural land and residential sites.
21. Term of assessment.

PART IV.—GENERAL.

22. Application of provisions of Part IV to settlement of certain class of land.
23. Classification of land.
24. Rate report of the Settlement Officer.
25. Assessment of revenue on land used as fishery.

PART V.—SUPPLEMENTAL.

26. Power of Provincial Government to make rules.

PART V

THE ASSAM LAND REVENUE RE-ASSESSMENT ACT 1936 AND THE RULES THEREUNDER

CHAPTER I

THE ASSAM LAND REVENUE RE-ASSESSMENT ACT, 1936.

(ASSAM ACT VIII OF 1936)

An Act to regulate re-assessment of Land Revenue in Assam.

WHEREAS it is expedient that the process of revising Preamble.
the assessment of the land-revenue in Assam should be
brought under closer regulation by statute :

It is hereby enacted as follows :—

PART I.

Preliminary.

1. (1) This Act may be called the Assam Land Revenue Short title.
Re-assessment Act, 1936.

(2) It extends to those areas in the province of Assam in Extent.
which section 29 of the Assam Land and Revenue Regula-
tion, 1886 (hereinafter referred to as the Regulation) is, or
may be, in force and in such areas the provisions of the Regulation I
of 1886.
Regulation shall be subject to the provisions of this Act.

(3) It shall come into force at once :

Provided that anything which had already been done
under the Regulation (or the rules made under the Regula-
tion) but for the doing of which this Act prescribes new
conditions or a new procedure, shall be deemed to have
been done in accordance with the provisions of this Act.

2. In this Act, unless a different intention appears from Definitions.
the subject or context,—

(i) the terms defined in the Regulation and not
defined in this Act, shall have the same mean-
ings as in the Regulation.

(ii) “village” means, subject to any general or special “Village.”
orders of the Provincial Government, the area
surveyed and recorded in any survey made by
or under the authority of the Government as a
distinct and separate village.

- “Established village.”** (iii) “established village” means a village where, in the opinion of the provincial Government,
 (a) the cultivated fields and homesteads are permanent, and
 (b) the area of waste land, settled and assessed as waste or available for settlement, is inconsiderable.
- “Immature village.”** (iv) “immature village” means a village which is not an established village.
- “Assessment group.”** (v) “assessment group” means a group of villages or estates which are included by the Settlement Officer, subject to rule, in one set of proposals for assessment.
- “Pre-scribed.”** (vi) “prescribed” means prescribed by rules under Act.
- “Rule.”** (vii) “rule” means a rule made under this Act.
- “Settlement.”** (viii) “settlement” with reference to any local area or class of estates means a special operation carried out in pursuance of a notification under section 18 of the Regulation for the revision of the land revenue demand of that local area or class of estates.
- “Major Settlement.”** (ix) “major settlement” means a settlement of any local area or class of estates extending over no less than 20 square miles.
- “Last settlement.”** (x) “last settlement” with reference to any local area or class of estates means the last general revision of the land revenue demand of that area or class of estates whether carried out in pursuance of a notification under section 18 of the Regulation or not.
- “Town land.”** (xi) “town land” means any land within an area declared or deemed to be a municipality or notified area under the Assam Municipal Act, 1923, and any other land which the Provincial Government may as hereinafter provided declare to be town land for the purposes of this Act.
- Assam Act I of 1923.**
- “Special cultivation.”** (xii) “special cultivation” means cultivation which involves either owing to the nature of the crop or owing to the process of cultivation a much larger expenditure of capital per acre than is incurred by most of the cultivators in the province.

3. (1) The Provincial Government may at any time, by notification, signify its intention to declare any specified area which is not already town land to be town land for the purposes of this Act. Declaration of any specified area as town land.

(2) A copy of the notification under sub-section (1) shall be published in such places within the area concerned and elsewhere as the Provincial Government may by general or special order direct.

(3) Any person affected by the proposed declaration may, within six weeks from the date of publication of the notification, submit any objection in writing to the Provincial Government through the Deputy Commissioner and the Provincial Government shall take his objection into consideration.

(4) After considering all the objections received under sub-section (3) the Provincial Government may, by notification, declare the area or any part thereof to be town land for the purposes of this Act.

4. Nothing in this Act shall apply to the settlement of land over which no person has the right of a proprietor or settlement-holder. Bar to application of Act to certain land.

5. Notwithstanding anything contained in section 18 of the Regulation, the notification mentioned therein shall be issued in the case of every major settlement and of every settlement of town land not included in a major settlement. Issue of notification of major and town land settlements.

6. (1) Before issuing any notification of settlement under section 18 of the Regulation for any local area or class of estates, the Provincial Government shall require from an officer appointed for the purpose a forecast report. The report shall explain the main factors justifying a revision of the assessment and shall indicate the probable financial results of the settlement of the local area or class of estates, as a whole, and also as far as can be foreseen, of each part thereof which is distinct in character. The report shall be published in the *Gazette* at least three months before the issue of the notification of settlement and along with the report there shall be published a notice specifying a date on or after which it is proposed to issue the notification and the Provincial Government shall consider any objection or suggestion with respect to the proposed notification that may be received before the date so specified from any person likely to be affected thereby. Forecast report.

(2) If the local area to be settled is not less than a subdivision of a district or if the class of estates to be settled extends over more than one subdivision, the officer appointed for the preparation of the forecast report shall be an officer not below the rank of Extra Assistant Commissioner and he shall be relieved of all other duties for such period as the Provincial Government may judge to be necessary for the proper preparation of the report.

PART II.

Re-assessment of land not being Town Land.

Bar to application of provisions of Part II to town land. 7. The provisions of this part shall apply to the settlement of any local area or class of estates not being town land, and in applying them, town land shall be left out of account.

General proposals of re-assessment. 8. In the framing of general proposals of re-assessment for each assessment group, the Settlement Officer shall have regard to the changes which have occurred in the locality since the fixing of the existing assessment, more particularly in respect of—

- (i) the economic condition of those who live mainly by agriculture,
- (ii) the value of agricultural produce,
- (iii) the cost of production, and
- (iv) the letting and selling value of land.

Detailed assessment of estates. 9. (1) Subject to the provisions of section 25, in the determination of the amount of the assessment proper for each estate the villages and the fields shall be classified, and a fair rate per *bigha* shall be fixed for each class of land in each class of village:

Provided that land settled or used for special cultivation may be assessed at a fair all-round rate per *bigha*.

(2) In classifying the villages within each assessment group for the purpose of determining how the revised assessment of the group should be distributed amongst them, the Settlement Officer shall have regard to their assessment and to their relative advantages and disadvantages existing more particularly in respect of—

- (i) the fertility of the soil,
- (ii) the economic condition of those who live mainly by agriculture,
- (iii) facilities of communication, assessability to markets, and liability to damage by natural causes or from wild animals.

(3) In classifying the fields the Settlement Officer shall have regard to the comparative value of the land for the purposes of agriculture.

10. The land-revenue of an estate shall not be liable to enhancement on the ground of drainage works, irrigation works, or similar improvements effected since the last settlement at the expense of the settlement-holder or of any person holding under him or of any agency other than Government or a Local Authority, except Village Authorities under the Assam Rural Self-Government Act. Bar to enhancement on account of improvements.

11.(1) The total revenue assessed on an assessment group shall not exceed 10 per cent. of the gross produce of the group as determined by the Settlement Officer. Limitation of demand.

(2) The incidence of the revenue, that is to say, the total revenue assessed divided by the total settled area on which it is assessed, shall not exceed the incidence of the revenue immediately before the settlement by more than 24 per cent. in the case of the entire area or class of estates notified for settlement or by more than 40 per cent. in the case of any village which was an established village at the last settlement : Limitation of enhancement.

Provided that for the purpose of applying this sub-section, any land which, in the opinion of the Provincial Government, had, immediately before the settlement, been held on concessional terms, and any villages which were immature at the time of the last settlement, shall be left out of account.

12. (1) If the total revenue assessed under this Part on all the estates held by the same owner or set of co-owners within any assessment group exceeds the former revenue on the same area and the revenue as thus enhanced exceeds Rs. 12, then subject as hereinafter provided, Graduated enhancement.

(a) in any case in which the enhancement exceeds 25 per cent. but does not exceed 100 per cent. of the old revenue, it shall be effected gradually by quinquennial increments each not exceeding 25 per cent. of the old revenue ;

(b) in any case in which the enhancement exceeds 100 per cent. of the old revenue, the case shall be referred to the Provincial Government for orders.

(2) When the old revenue is less than Rs. 12 and the enhanced revenue exceeds Rs. 12 the old revenue shall be taken to be Rs. 12 for the purpose of applying sub-section (1).

(3) It shall be the duty of the Settlement Officer, at the time of offering settlement, to endeavour to give effect to the concession mentioned in sub-section (1), and in case of omission, it shall be open to the settlement-holder to apply for it to the Settlement Officer within one year of the offer of settlement.

Explanation.—For the purposes of this section any land which is held on annual lease as well as any land which, in the opinion of the Provincial Government had, immediately before the settlement, been held on concessional terms, shall be left out of account.

Term of
assessment.

13. The term for which the land-revenue is assessed shall not be less than 30 years, provided—

- (i) that the Provincial Government may fix a shorter term for villages which are immature, or which, having been immature at the last settlement, were assigned a shorter term than the rest of the assessment group in which they were included, and
- (ii) that the offer of settlement of any land which is assessed as used for agricultural purposes may contain a condition that if the land is used for commercial or industrial purposes the assessment may be revised in the prescribed manner before the expiration of the term of the lease.

PART III

Re-assessment of town land

Application
of provisions
of Part III to
town land.

14. The provisions of this Part shall apply only to town land under settlement.

Division of
town lands
into classes.

15. Town lands shall be divided into the following main classes :—

- (a) agricultural land (including agricultural residences),
- (b) residential sites,
- (c) trade sites.

The Settlement Officer may make as many sub-classes under each main class as he considers necessary.

Rates of
revenue for
agricultural
land.

16. The rates of revenue for agricultural land shall not exceed by more than $7\frac{1}{2}$ per cent. the rates fixed for similar land in the highest rated adjoining village.

Rates of
revenue for
land classed
as residential
sites.

17. The rates of revenue fixed for land settled with a right of renewal and classed as residential sites shall not exceed 25 per cent. of the annual value of the sites.

18. The rates of revenue for land settled with a right of renewal and classed as trade sites shall not exceed 50 per cent. of the annual value of the sites. Rates of revenue on land classed as trade sites.

19. The rates of revenue for land settled without a right of renewal for a period not exceeding three years shall not exceed the full annual value of the sites. Rates of revenue for temporarily settled land.

Explanation.— For the purposes of sections 17, 18 and 19, the annual value shall mean the gross annual rent at which the land may be reasonably expected to let and shall be determined, wherever possible, from recent records of sales and leases relating to lands of a similar description and with similar advantages in the vicinity.

20.(1) The provisions of section 12 shall apply to agricultural land. Graduated enhancement of revenue on agricultural land and residential sites.

(2) If the total revenue assessed on all the residential sites held by the same owner or set of co-owners within a town exceeds the former revenue on the same area and the revenue as thus enhanced exceeds Rs. 12, then—

- (a) the revenue demand for the first 3 years shall not exceed double the old revenue or 25 per cent. of the enhanced revenue, whichever is greater;
- (b) the revenue demand for the next 3 years shall not exceed three times the old revenue or 50 per cent. of the enhanced revenue, whichever is greater
- (c) the revenue demand for the next three years shall not exceed four times the old revenue or 75 per cent. of the enhanced revenue, whichever is greater.

(3) When the old revenue is less than Rs. 12 and the enhanced revenue exceeds Rs. 12 the old revenue shall be taken to be Rs. 12 for the purpose of applying sub-section (2).

21. For land settled with a right of renewal the term for which revenue is assessed shall be not less than 30 years: Term of assessment.

Provided that for reasons to be recorded the term of settlement may be for a shorter period:

Provided also that the lease which is issued for such land may provide that the revenue may be re-assessed before the expiry of the term of the lease if it appears to the Deputy Commissioner that (a) agricultural land has been converted into a residential site or a trade site or *vice versa* or (b) a residential site has been converted into a trade site or *vice versa*.

PART IV

General

Application
of provisions
of Part IV to
settlement of
certain class
of land.

Classification
of land.

22. Except as otherwise provided, this Part shall apply to the settlement of any local area or class of estates, whether comprising town land or not.

23. (1) The classification of every field or site shall, if so required by the settlement-holder, be decided after local inquiry by an officer not below the rank of Assistant Settlement Officer.

(2) The settlement-holder may, within thirty days of any decision under sub-section (1), appeal to the Settlement Officer, or to any Additional Settlement Officer that may be appointed by the Provincial Government for the purposes of this section, who shall decide the correct classification after local inquiry. The order of the Settlement Officer or Additional Settlement Officer shall, subject to the provisions of section 151 of the Regulation, be final.

VII of 1870.

(3) Notwithstanding anything contained in the Court-fees Act, 1870, there shall be payable on any petition of appeal presented under sub-section (2) a court-fee calculated at the rate of one rupee for each field or site included therein, subject to a maximum of Rs. 20 in respect of fields or sites situated in the same village, the petitioner being entitled, if the appeal is successful, to the refund of the fee in proportion to his success.

Rate report
of the Settle-
ment Officer.

24. (1) The Settlement Officer shall embody his proposals for each assessment group in a rate report as nearly as may be in the prescribed form and shall submit the report to the Commissioner of the Division.

(2) Subject to rule, the Commissioner shall publish the report and, after considering any objections that may be received, and after such further inquiry, if any, as he may deem necessary, submit the report with his recommendations for the orders of the Provincial Government.

Assessment
of revenue
on land used
as fishery.

25. Notwithstanding anything contained in this Act, where land originally settled as land is used as a fishery, the revenue thereon, instead of being assessed on the basis of a rate per *bigha*, may be assessed according to the annual value of the fishery.

PART V

Supplemental

26. The Provincial Government may, subject to the condition of previous publication, make rules for the purpose of carrying out the provisions of this Act, provided that in complying with the requirements of section 25 of the Assam General Clauses Act, 1915, the Provincial Government shall publish the rules in draft at least 30 days before the next meeting of the Assam Legislative Council [or of the Assam Legislative Assembly whichever first occurs]* and shall defer consideration of the rules until there has been an opportunity for notice of a resolution to discuss them in the said Council [or Assembly]*

Power of
Provincial
Government
to make rules

II of 1915

* Inserted by the Adaptation Order.

CHAPTER II

Rules under Section 26 of the Assam Land Revenue Re-assessment Act, 1936.**FORMATION OF ASSESSMENT GROUPS, *vide* SECTION 2**

Unit of assessment.

1. The unit of assessment is the village, but for the convenience of submission of assessment proposal, the Settlement Officer will divide the whole area under settlement into a number of suitable blocks called groups, each consisting of a number of villages, and for each group he will submit a separate rate report.

A group.

2. A group—

- (i) should, as far as possible, include a compact area of country ;
 - (ii) should be, as far as possible, homogeneous in geographical, agricultural and economic conditions ;
 - (iii) should be, if possible, conterminous with a block of fiscal division ;
- and
- (iv) should not cover too many villages. The most convenient size for a group is about 200 villages, and no group shall exceed 400 villages without the prior sanction of the Provincial Government.

Groups to be formed of number of villages.

3. If the area under assessment is an estate or class of estates the unit of assessment will be the land in each village belonging to the estate or class of estates, and the groups shall be formed of a number of such villages as laid down in Rule 2.

Consideration in formation of groups.

4. In forming groups the Settlement Officer shall take into consideration the constitution of groups at the last settlement, as the retention of the same groups will facilitate comparison.

Above rules not to apply to land settled for special cultivation.

4A. The foregoing rules shall not apply in the case of an assessment group for land settled for special cultivation and the formation of groups for such lands and the mode of assessment will be governed by considerations which the Settlement Officer, subject to the approval of Government, may consider suitable.

REVISED ASSESSMENT IN LAND OTHER THAN TOWN LANDS,
vide SECTION 13, PROVISIO (ii)

5. When land assessed as used for agricultural purposes is subsequently found to be used for commercial or industrial purposes, the assessment upon the land shall be revised by the Deputy Commissioner in accordance with rule 6. Revision of assessment according to subsequent use of land.

6. The assessment shall ordinarily be altered to the assessment which would be made upon the land if it were classed as the highest class of homestead land in the village. How assessment is to be revised.

But the Commissioner may, by notification published in the official *Gazette*, fix for any village, or any part thereof or for any unsurveyed area, a multiple of the agricultural assessments as the revised assessment, such multiple not to exceed ten. The notification shall be published simultaneously in the village or locality concerned, and the settlement-holders shall be entitled to submit objection in writing through the Deputy Commissioner. The Commissioner shall take all such petitions into consideration, and shall then confirm, or amend the preliminary notification or may stop proceedings.

7. Where only a portion of a big field is used for commercial or industrial purposes, the revised assessment shall be levied on that portion only, subject to a minimum of one quarter of a *bigga*. Ditto.

8. The revised assessment shall be levied from the first day of the agricultural year on which the non-agricultural use was discovered.

9. When any land which has been assessed as used for commercial or industrial purposes is subsequently used for agriculture only, the Deputy Commissioner may, on the application of the settlement-holder, remove the non-agricultural assessment and assess the land at the rate appropriate to the agricultural use and equivalent to that imposed on similar agricultural land in the village or locality. Revision of assessment where land is subsequently used for agriculture only.

9A. The assessment revised under rules 6 to 9 above shall be liable to revision in the manner laid down in the aforesaid rules whenever there is a change in the use of the land from agricultural to commercial or industrial or *vice versa* and shall, subject to such revision, run to the terminal year of the local area or class of estates as the case may be. Revision of assessment to run to the terminal year of the local area.

RATE REPORT, *vide* SECTIONS 24 (i) AND (ii)

What Rate
Report
should con-
tain.

10. The Settlement Officer's rate report for each assessment group shall contain his proposals for the assessment of each village within the group. The report, besides giving a general outline of the physical and agricultural condition of the group, shall deal succinctly with such of the following subjects as may throw light upon the pressure of the existing assessment and the capacity of the people to bear the proposed assessment. As far as possible, present circumstances should be compared with those obtaining when the existing assessment rates were fixed—

- (i) Position and boundaries of the group ; total and surveyed area ; number of villages.
- (ii) Natural features.
- (iii) Character of cultivation ; modes of cultivation ; rainfall ; irrigation, manuring, and double cropping ; liability to damage by natural causes, including wild animals and insect pests.
- (iv) Cost of cultivation ; cattle, agricultural labour and grazing facilities.
- (v) Population.
- (vi) Communications, trade and industry ; markets for disposal of surplus agricultural produce ; prices of agricultural produce ; exports and imports.
- (vii) Previous revenue history ; effect of the existing assessment on the more highly assessed villages ; agricultural calamities of the past settlement period ; improvements made at either public or private expense.
- (viii) Settled area ; extensions of cultivation ; area held by *ex-tea* garden labourers, other foreigners and immigrants ; conversion of annual lands into periodic.
- (ix) Relinquishments.
- (x) Crop statistics ; double-cropped and uncropped percentages.
- (xi) Subletting ; percentage of settled area sublet ; rates of rent ; area held by foreigners as subtenants ; price of land.
- (xii) Soils—their nature and fertility ; land-classing.
- (xiii) Average outturn of agricultural produce ; estimated value of the gross produce and its relation to the proposed revenue.

- (xiv) Collection of revenue ; coercive processes used.
- (xv) Economic condition of the people in general and of agriculturists in particular ; subsidiary occupations ; standard of living ; health ; water-supply ; educational facilities ; indebtedness ; consumption of exciseable articles.
- (xvi) Proposed assessment with a summary of the grounds in support of it ; comparison of incidence of past and proposed assessments, both for the group as a whole and for its constituent fiscal divisions.
- (xvii) Effect of application of provisions relating to deferred enhancements.
- (xviii) Proposed term of settlement.
- (xix) Proposed assessment of lands outside towns but used for commercial and industrial purposes, subject to the limitation, as regards assessment of revenue, imposed by the terms of any particular instrument of settlement or lease respecting the land covered by that instrument or lease.
- (xx) Rates proposed for the assessment of waste lands both in surveyed and unsurveyed areas.
- (xxi) Revised assessment of *nisf-khiraj* and special estates ; *lakhiraj* lands.

11. To the Rate Report shall be annexed—

- (i) a map of the group showing the villages ;
- (ii) a set of tabular statements, in forms approved by Government, showing the results of present and past classifications ; the areas held from Government under different tenures ; the crops grown ; and the proposed assessments ;
- (iii) a draft for the notification of the new rates proposed for the assessment of the group.

Annexure
to the Rate
Report.

12. With the Rate Report shall also be submitted a set of village assessment statements in forms similar to those prescribed for the group as a whole in Rule 11 (ii) above ; together with a short note on the circumstances of each village with special reference to the criteria mentioned in sections 8 and 9 of the Act.

Submission
of village as-
sessment
statements
with Rate
Report.

12A. The provisions of Rules 10-12 shall apply to Rate Reports on special cultivation with such modifications as the Settlement Officer may, subject to the approval of Government, consider suitable.

Rules 10-12
apply to
special
cultivation
Rate Re-
ports.

To whom
Rate Reports
are submit-
ted.

13. The rate report with the volumes of the village statements and notes, shall be submitted to the Director of Land Records who will forward them to the Commissioner of the Division with such remarks as he may consider necessary. A duplicate copy of the report alone shall be submitted to the Commissioner with the recorded opinion of the Deputy Commissioner. The rates for each class of land in each village which are accepted by the Commissioner as *prima facie* suitable, shall be published in the official *Gazette*, and simultaneously or as nearly as may be by the Settlement Officer in each village; and a period of six weeks shall be allowed for the submission of objections to the Settlement Officer. The Settlement Officer will forward objections received by him to the Director of Land Records with his remarks for transmission to the Commissioner. After considering the objections, the Commissioner shall submit the rate report with enclosures and the objection petitions, and his recommendations, to the Provincial Government for final orders. The orders of the Provincial Government shall be communicated to the Settlement Officer through the Director of Land Records.

FORECAST REPORT *vide* SECTION 6

Forecast Re-
port.

14. The report required under section 6 of the Act shall be submitted to the Government through the Deputy Commissioner and Commissioner who shall record their views. The report should if possible reach Government not less than two years before the expiry of the settlement of any local area, or class of estates.

PART VI

EXECUTIVE INSTRUCTIONS

	PAGE
CHAPTER I.—House-tax Assessments	173
II.—Restrictions on Transfer	174
III.—Revenue Collection	175
Section I.—General	175
,, II.—Cachar <i>Tahsil</i> Rules	178
,, III.—Cachar <i>Tauzi</i> Rules	185
,, IV.—Revenue Court Procedure	188
,, V.—Rules regulating Deferred Enhancements of Land Revenue	196
,, VI.—Rules for the Reduction of Assessment in the Temporarily-settled Estates in the Assam and Surma Valley Districts in certain circumstances	197
,, VII.—Rules for the Suspension and Remission of Land Revenue in cases of widespread local and private calamities	198
,, VIII.— <i>Mauza</i> and Village Officers	203
,, IX.—Alienation of State Lands	223
,, X.—Fisheries... ..	226

PART VI

EXECUTIVE INSTRUCTIONS

CHAPTER I.

House-Tax Assessment

1. In the hill districts house-tax is levied in place of land revenue, save in respect to (i) rice (*hali*) lands (which are Crown property) in the Jaintia Hills, and (ii) building sites at headquarters stations. House-tax.

2. In the parts of the Assam Valley where house-tax is levied, house lists are submitted by the *mauzadar* for each village in Form No.56. List of houses in the Assam Valley.

The *mauzadar* is held responsible for personally visiting all the villages and for correctly recording the actual facts ; he is also required to explain any decrease in the assessment which may have taken place.

3. With the village lists is given an abstract statement in Form No.57. Abstract statement in Form No. 57.

If the Deputy Commissioner, after scrutinizing the village lists and abstract, is satisfied with the settlement and with the *mauzadar's* explanation when houses have disappeared, he will forward his copy of the abstract statement to the Commissioner for confirmation. The statement should be submitted by the 1st September in each year.

4. In the other districts of the province the annual settlements as regards house-tax should be reported to the Commissioner by the 1st September in each year in Form No.58. List of houses in other districts.

5. In districts of the Assam Valley where house-tax is levied and in the Garo Hills, the house lists are prepared by the *mauzadars*, and in the Khasi and Jaintia Hills by *Sardars* and *Dolois*. In the North Cachar Hills and the hill *mauza* in the Silchar subdivision the *khanashumari* register is compiled from information furnished by *mauzadars*. Agency for the preparation of the house-tax assessments and their check. House lists should be tested by superior officers at surprise visits as far as possible and not in regular rotation. The police should not be employed on this duty. In each subdivision a register should be kept of all villages on which house-tax is assessed, showing the dates on which the house list is tested by any superior officer. The register should have columns for a succession of years, each column being divided into two sub-columns for the name of the testing

officer and the date of testing. In the Assam Valley district house-tax lists should be tested by supervisor *kanungos* except in Lakhimpur, where it should be done by the political establishment ; in the Lushai Hills by the Superintendent and his assistants, and the Subdivisional Officer, Lungleh ; in the Naga Hills by the Deputy Commissioner and his assistants, and the Subdivisional Officer, Mokokchang ; in the Khasi and Jaintia Hills by the Deputy Commissioner and his assistants, and the Subdivisional Officer, Jowai ; in the Garo Hills by the Deputy Commissioner and his assistants ; in the Sadar subdivision of Cachar by the Deputy Commissioner or his assistants and in the North Cachar Hills by the Subdivisional Officer.

CHAPTER II

Restrictions on Transfer

Restriction
on transfer
of periodic
khiraj
leases.

6. Periodic *khiraj* leases issued after the 27th September 1919 contain a clause which forbids transfer, if the holder is a professional cultivator, to a person who is not a professional cultivator, without the previous sanction of the Deputy Commissioner. The clause, however, should not be enforced without the consent of Government, which will only be given, in respect of particular areas or particular classes of *patta*-holders, when it is found that special danger exists of the land passing on a large scale into the hands of the non-cultivating classes.

Note.—1. The Government have consented to the enforcement of the clause in the following cases :—

- (i) In the North Cachar Hills in respect of *pattas* issued whilst the Land and Revenue Regulation was in force.
- (ii) In the Darrang district in the case of transfers by *ex-coolies*, Kacharis, Miris, Dufflas, †[Mikirs and other tribals.]
- * (iii) In the Lakhimpur district within the Dibrugarh East Circle and Tinsukia Circle in the case of transfers to Marwaris by Motoks and *ex-tea garden coolies*.

2. The term “professional cultivator” has not been defined by Government, but the following ruling regarding the term “cultivator” [made with reference to Exemption (a) Article 35, Schedule I of the Indian Stamp Act] will be found helpful :—

“By the term ‘cultivator’ only those persons are connoted who actually cultivate the soil themselves, or who cultivate it by members of their household, or by their servants, or hired labour, and with their own or hired stock. The class of husbandmen or actual agriculturists is meant ; not farmers, middlemen, or *leasees*, even though cultivation may be carried on to some extent by such persons in the area covered by their lease.” —*I.L.R.* 3 *Allahabad* 360.

† Added by Government letter No. RS. 4/46, dated the 18th May 1946.

* Added by C. S. No. 42 to the fifth edition of this Manual.

CHAPTER III

Revenue Collection*

SECTION I

GENERAL

I.—Collections

7. All collecting officials should invariably, and in all cases, grant a receipt for all money paid on account of land revenue, local rates, process-fees and miscellaneous revenue, in Form No.59. The form has been translated into Bengali and Assamese, and bound up in books of 100.

Grant of receipt for all money paid.

8. Each year, as soon as possible, a demand statement should be submitted to the Deputy Commissioner showing the land revenue demand of the district that is due for collection. The object of the statement is two-fold. In the first place, as regards the temporarily-settled area, it enables the Deputy Commissioner to keep an eye upon the work of the recorders and to see that contractions of the settled area, or failure of the settled area to expand in localities where expansion is to be expected, are properly explained. In the second place, it affords a check upon collections, by fixing the sum which is to be paid into the Treasury.

Submission of demand statement to Deputy Commissioners.

In the Assam Valley districts such a demand statement is now prepared in the annual settlement *daul* of each *mauza*, showing the results of each year's settlement. In the Cachar district a similar statement should be prepared in accordance with rules 51-67 below. A line of totals for the district as a whole will convey but little information of practical value. The figures should be localized more narrowly, and totals should be struck for groups of recorders' circles representing homogeneous areas.

Mauza settlement daul.

9. A compiled statement, showing in Form No. 60 the demand, as fixed after the supplementary settlement, for each district in the Assam Valley Division should be submitted to the Commissioner by the 1st March with a note briefly explaining any substantial increases or decreases. The Commissioner, after scrutinizing the return and passing any needful orders, will transmit it to Government by the 1st April.

Submission of demand statement in Form No.60 to Commissioner in the Assam Valley.

*For the rules for the collection of ordinary land revenue, miscellaneous land revenue and local rates, and the keeping of land revenue accounts in the district of Sylhet see the Sylhet *Tahsil* Handbook, 1910. The statutory rules on the subject are, however, given in Part II, Chapter V, Section V.

Comparison of collections with demand statements.

10. It should be an invariable rule to compare the collections each year with these original demand statements and to check off in this way the balances as reported from collecting officers.

Submission of collection return in Form No.63 by Deputy Commissioners and its importance.

11. Collections will be reported by the Deputy Commissioners in Form No.63. The return should be submitted to the Commissioner 15 days after the close of the quarter. The Commissioner will be responsible for the check of this return. Instructions for the preparation of the return are given in the foot-notes to the several tables.

The basis of Table I is the demand statement for the year, prepared under the foregoing rules, but provision is made for the correction of the demand (arrear and current) both by remissions and by other causes, and there is a column showing the amount due for collection on current account during the quarter. In the five Upper Assam Valley districts this column will remain blank until the third quarter, but in Sylhet, Cachar and Goalpara the amounts due on account of the August and September *kists* will be shown in the first quarterly return of the year, and at present a *kist* is due during December in the Garo Hills, which will be shown in the return for the second quarter.

In Table II specific provision is made for excess collections, and a provision has been made for the classification of remissions in Table III. In Table III the exhibition of balances is restricted to heads for which a demand is shown in column 2.

It is difficult to over-estimate the practical importance of this return. Its use is three-fold. In the first place, it provides for the correct ascertainment, quarter by quarter, of the demand (current and arrear). In the second place, it enables an accurate check to be maintained on the progress of collections and, lastly, it provides an effective safeguard against manipulation of figures in collecting offices.

Quarterly return in Form No. 64.

12. A quarterly return showing the demand, collection and arrear balance of local rate should be submitted in Form No.64, by the Deputy Commissioner of each district in which the Local Rates Regulation is in force, to the Commissioner.

Additional Registers to be kept in district and sub-divisional offices.

13. In addition to the registers prescribed by the rules relating to arrears and the mode of recovering them, the following registers have been prescribed by the executive orders of the Provincial Government to be kept up in the office of the Deputy Commissioner or Subdivisional Officer, except where there are *tahsils*, where Register E may be

kept by the *Tahsildar* :—

- A. Form No.65—Register of sales of estates for arrears of revenue.
- B. Form No.66—Register of annulment of settlements for arrears of revenue.
- C. Form No.67—Register of sales of immoveable property under section 91 (1) of the Regulation.
- D. Form No.68—Register of certificates issued under section 91(1) of the Regulation.
- *E. Form No.70—*Bakijai* Register.

Register A will be kept in separate parts for permanently-settled estates and temporarily-settled estates.

†The following instructions have been laid down for writing up Register E :—

Column 1 will show the serial number of each defaulting estate. Columns 2 to 6 should be filled up when the Register is written. Columns 7 and 8 should be filled up on the date of issue of the order of attachment, showing the penalty process-fee charged respectively. The total of columns 2—8 should then be entered in column 9. Column 10 will remain blank. Columns 11 and 12 will be filled in when processes are issued and attached properties are sold. Recoveries as made will be entered in columns 13 to 18.

14. The Commissioner of Divisions is authorised to sanction at *kist* times temporary appointments on *tahsil* establishments of which the salary is not more than Rs.50 a month in each case, subject to the limit of the budget grant.

Temporary appointments during *Kist* time may be sanctioned by Commissioner.

II.—Treatment of money collected by peons on processes.

15. Each *peon* entrusted with the duty of realizing money on processes shall be given by the *Nazir* a receipt book bearing a distinguishing number and containing receipt forms and counterfoils serially numbered, the total number being certified on the cover by the Revenue *Sherishtadar* in the usual form.

Collecting *Peons* to be given Receipt books.

16. The *Nazir* shall keep all blank cheque books under lock and key and shall keep a register of all cheque books issued to the *peon*, entering therein the number of the cheque book, the name of the *peon*, the date of issue and the date of return.

Custody of blank cheque books by *Nazir*.

* Substituted for the words "F. Form No.70—Register of *Bakijai* processes" by C.S. No.23 to the fifth edition of this Manual.

† Substituted for the old instruction beginning with the words "The following instruction" and ending with "*Nazir's* Register of process" by C.S. No.23 to the fifth edition of this Manual.

Peon to
give receipt
for each
payment.

17. The *peon* on receiving payment shall give a receipt and shall take from the payer a declaration on the back of the counterfoil of the amount paid. In case of an illiterate payer this should be made by the *sarpanch* or *gaonbura* or some other respectable man of the locality. The *peon* shall also initial the declaration before the payer.

Peon to pay
money
realised to
Nazir.

18. The *peon* shall, after return from every trip, pay the money realised to the *Nazir*. He must at the same time produce before the *Nazir* the receipt book, his diary and the distress warrant with his report of due service on the back of it. The *Nazir* will scrutinise the receipt book and initial the counterfoil representing the payment after due comparison of all the papers produced.

Credit of
money
into Trea-
sury.

19. The *Nazir* will credit into the Treasury the money so received.

SECTION II

CACHAR *Tahsil* RULES*

I.—Distribution of Work

Distribu-
tion of
work by
Tahsildar.

20. The *Tahsildar* is responsible for the general management of all business in connection with the *tahsil*. He will distribute work territorially among the *muharrirs* subordinate to him assigning to each one or more *parganas* according to the number of *mahals* contained. Where the work of a *pargana* cannot be performed by one *muharrir*, the distribution must be made by *mauzas*. On the other hand, where any particular class of work in the *tahsil* is so small that territorial distribution is unnecessary (as, for instance, the keeping of the *tauzi* of the revenue-free tenures and of grants), the whole work may be entrusted to one *muharrir*. The *parganas* or *mauzas* in the charge of each *muharrir* shall be called a circle, to be known by a distinctive name or number given to it. Where possible, the name given should be that of the most important *pargana* in the circle.

Muharrir
to have
fixed place
in *Tahsil*
office.

21. Each *muharrir* will have a fixed place in the *tahsil* office assigned to him and a placard must be affixed at the place, indicating the *parganas* or *mauzas* of which he is in charge.

When a *pargana* is in the charge of a *muharrir*, every sort of work in connection therewith must be done by him, *i.e.*, he must keep all the registers relating to it, which are territorially distributed.

*For the rules relating to Sylhet see the Sylhet *Tahsil* Handbook, 1910.

22. The cash *muharrir* will also have a place assigned to him as close as possible to the *Tahsildar*, who should specially supervise his work.

Also cash
Muharrir.

II.—Collection of Revenue

23. All payments shall be made by means of *chalans* in Form No.71.

Payment
by *Chalans*.

24. *Chalans* will be prepared in duplicate, and must be written by authorised *chalan*-writers except in cases where the persons paying the revenue are competent to write them themselves clearly and correctly. The authorised charge for *chalan*-writing is 2 pice.

Chalans to
be- in
duplicate.

25. There will be a separate *chalan* for each kind of estate and the same *chalan* shall not contain entries on account of more than one *mauza* or on account of more than five estates.

Separate
chalans for
each kind
of estate.

26. The duplicate *chalans* will be presented to the *muharrir* in charge of the circle containing the estate for which payment is made. The *muharrir* will first satisfy himself that the *chalan* and its duplicate correspond exactly. He will then compare them with the proper *tauzi* or *tauzis* (Forms Nos. 72-73) on these points:—

Muharrir
to check
and com-
pare
chalans.

- (1) Amount of money due.
- (2) *Pargana*, *mauza*, and number of *patta*.
- (3) Year for which the revenue is due.
- (4) Instalment on account of which money is due.

If they are correctly drawn up, he will sign them and write "correct," and return them to the person who presented them. No *chalans* will be received at the *tahsil* on any day after 3 P.M. and on Saturdays after 1 P.M.

27. The person who presented the *chalans* shall, when they have been passed by the *tauzi muharrir*, take them with the money to the cash *muharrir*. The signature of the *tauzi muharrir* will be a sufficient warrant to the cash *muharrir* to accept the payment tendered. No money will be received at the *tahsil* on any day after 4 P.M. and on Saturdays after 2 P.M. The cash *muharrir* shall, on the receipt of the money, examine and count it in the presence of the person paying, and, if he finds it corresponds with the amount entered in the *chalans*, shall affix a number to them and will at once fill up from them the headings in his cash book (Form No.75). The cash *muharrir* shall at the same time initial and date the *chalans* and then make them over to the *Tahsildar*. There shall be a separate cash book for each circle. A separate cash book shall also

Procedure
when
chalan is
presented
for pay-
ment of
money.

be kept for miscellaneous revenue (Form No. 76). A total shall be struck at the end of each month.

Treatment
of counter-
feit coins.

28. If the cash *muharrir* discovers any counterfeit coin, he shall make it over to the *Tahsildar*, who will send it to the officer in charge of the Treasury for disposal and will require the payer to make good the deficiency, or if he fails to do so, he will credit the remainder, altering the *chalans* with an explanatory note ; such alteration shall be initialled by the *Tahsildar*.

Tahsildar
to sign and
seal *chalans*.

29. On receipt of the *chalans* from the cash *muharrir* the *Tahsildar* or, during his absence from headquarters, the *tahsil* head *muharrir* shall sign and seal them. One *chalan* will then be made over to the payer, and the other to the *tauzi muharrir* who will thereupon enter up payment under the proper heads in the *tauzi* and will initial the *chalan* to signify that the entries have been recorded in the *tauzi*.

Tahsildar
to compare
chalans with
entries in
tauzis.

30. The *tauzi* must be regularly filled up every day. The *Tahsildar* shall periodically compare a proportion of the *chalans* with the corresponding entries in the *tauzis*. During the course of the year 2 per cent. of the entries should be so compared.

Classifica-
tion of
chalans
mauzawari.

31. All *chalans* presented on the same day shall be classified by the *tauzi muharrir mauzawari* and according to the class of estates and tacked together into a bundle. Outside each bundle will be kept a slip in Form No. 85. The daily bundles shall remain with the *tauzi muharrir* for two years and shall then be destroyed.

32. At the close of each day the cash *muharrir* will add up his receipts. This total should correspond with the total of the slip referred to in rule 31.

33. During *kist* time if it is not possible to enter up payment in the *tauzi* at the time of receipt of the money, as enjoined by rule 29, the *tauzi muharrir* will classify and arrange the *chalans* under rule 31 without initialling them, and thereafter as soon as pressure of work permits shall take up the daily bundles in chronological order and make the necessary entries in the *tauzis* initialling and dating each *chalan* as the entry is made.

Comparison
of totals
and signing
of cash
book by
Tahsildar.

34. The *Tahsildar* or, during his absence from headquarters, the Extra Assistant Commissioner or Sub-Deputy Collector present will compare these totals daily, and if he finds that they tally, will sign both the cash book and the slip, provided the totals agree with the cash received from the cash *muharrir*. He shall date his signature to show

if work has fallen into arrears. The cash will be counted and taken over from the cash *muharrir* by the *Tahsildar* or, during his absence, the *tahsil* head *muharrir* at the close of every day.

35. When revenue is paid in excess of the demand, or where grounds exist for transferring a payment credited for one estate to the credit of another estate, the *Tahsildar* shall verify the fact, and shall, in the former case, credit the excess as an advance payment, and shall, in the latter case, make the necessary transfer. Such entries and alterations shall be made in red ink, and shall be attested by the *Tahsildar*.

III.—Remittance into the Treasury

36. The *Tahsildar* of Sadr and of Hailakandi will make payments into the Treasury on every day that it is open. The collections of one day must be paid into the Treasury on the first subsequent day that it is open, but for the day the money is collected it may be kept in the *Tahsildar's* chest under single lock in the Treasury.

Remittance
into Treas-
ury.

IV.—Recovery of arrears

37. For the purpose of recovering arrears of land revenue and local rates, the *Tahsildar* shall follow the procedure laid down in the Land and Revenue Regulation, Chapter V, and the rules from time to time issued thereunder.

Recovery
of arrears.

V.—Registers

38. The following registers shall be kept in each *tahsil* :—

Registers.

- (1) *Tauzi* of estates (Form No. 72).
- (2) Ditto of miscellaneous revenue other than house-tax (Form No. 73).
- (3) Cash book for land revenue and local rates (Form No. 75).
- (4) Ditto for miscellaneous revenue (Form No. 76).
- (5) *Mauzawari* Register (Form No. 82).
- (6) Land Revenue demand (Form No. 115).
- (7) Local rates demand (Form No. 116).
- (8) Daily payments into Treasury (Form No. 77).
- (9) *Chalan*-writers (No form prescribed).
- (10) Court-fees realised (Form No. 83).
- (11) Petitions (Form No. 84).

- (12) *Bakijai* Register (Form No. 70).
- (13) Counterfoil receipt book (Form No. 59).
- (14) Processes (Form No. 79).
- (15) *Peons* (Form No. 80).
- (16) Occupation of *peons* (Form No. 81).
- (17) All other papers.
- (18) Stock-book of Forms (Form No. 117).
- (19) Stock-book of stationery (Form No. 118).
- (20) Acquittance Roll (Form No. 119).
- (21) Standing Order Book (Form No. 120).
- (22) Inspection Order Book (No form prescribed).
- (23) *Mauzawari* Abstract of *Baki-fajil* (Form No. 121).
- (24) *Baki-fajil* statement *patta* by *patta* in each *mauza* (Form No. 122).

The Deputy Commissioner should be careful to see that these registers, and no others, are kept.

Period of preservation of registers.

39. Of the above registers, Nos (1), (2), (6) and (7) should be kept at the *tahsil* for 12 years; Nos. (3) and (4) for 6 years; Nos. (9) and (15) should be kept till re-written; No. (20) for 25 years; Nos. (21) and (22) for ever, and the rest for 2 years.

The period of preservation mentioned above will run from the commencement of the year succeeding that to which the last entry in the register relates.

Separate *tauzis* for different kinds of estates.

40. Separate *tauzis* of estates (Form No. 72) will be kept for each of the following estates:—

- (a) Ordinary estates known as *mirasdari*.
- (b) Old Rule and New Rule grants—distinct and separate.
- (c) Revenue-free estates (including fee-simple, commuted and, *baksha*).

Separate *tauzis* of miscellaneous land revenue (Form No. 73) will also be kept for the following:—

- (d) Fisheries strictly so called.
- (e) *Bazars*.
- (f) *Khas* collections.

(a) *Ordinary estates*.—These require no description. The *tauzi* form shows all headings that need to be filled up. The entries will be made for each estate, and the arrangement will be by *mauzas*. No *tauzi* should contain the *mauzas* of more than one *pargana*.

(b) *Old Rule and New Rule grants*.—These will be kept in the same *tauzi*, but separate from one another. In these cases, too, the progressive rates of revenue and the dates

* Substituted for "*Bakijai* Process (Form No. 78)" by C.S. No. 24 to the fifth edition of this Manual.

when they come into force will be recorded at the top of each page.

(c) *Revenue-free estates*.—These must be divided into three classes :—

(1) Fee-simple properly so called, under the rules of 1862 ; (2) Old Rule grants of 1854 commuted ; (3) *Baksha*. This register is kept up for the purpose of showing the local rate payable.

In the case of (a) and (b) the local rate payable will be shown in the same *tauzi* as that for the land revenue.

(d) *Fisheries* settled as land for the full period of settlement will be shown in (a). Fisheries otherwise settled will be in a separate *tauzi*.

(e) *Bazars*.—These are *khas bazars*, the revenue from which is credited to the local board for the improvement of the *bazars* themselves.

(f) *Khas collections*.—This *tauzi* should show all collections made for unsettled lands.

41. Outside each *tauzi* shall be pasted a table of contents showing names of *parganas*, names of *mauzas*, number of estates and class of estate. Each *tauzi* shall also contain an index showing the pages assigned to each *mauza*. In writing up the *tauzi*, some pages shall be left blank at the end of each *mauza* to make room for new estates. The lists of new estates received from the Deputy Commissioner's office shall be *parganawari* and on paper of uniform size. On receipt of these lists each *muharrir* shall take up those referring to his circle, and at once fill up his *tauzis* accordingly. In the case of each new estate, the words নূতন আগত (*nutan agat*), with the date of the order, shall be noted in red ink at the top of the page. The *Tahsildar* shall, as soon as possible, take up these lists, and see that the work has been done correctly, and has not fallen into arrear, and he shall at the same time initial the lists and the page of the *tauzi*.

Writing up
of *tauzis*.

The same principle shall be followed with regard to estates to be removed from the *tauzi*, but in this case the word “মিনা” (*mina*) shall be conspicuously noted at the top of the page, and the year from which the removal has been sanctioned shall also be noted. The necessary entries also shall at the same time be made in the Demand Registers.

42. Register of daily payments into the Treasury (Form No. 77) shall be written up daily, and the total must tally with the totals of the cash book. Columns 3 and 4 shall be filled up from the *chalans*, and the entry in column 2 shall be the difference of the totals of columns 3 and 4 and of the entry in column 3 of the cash book. Columns 6-8

Register of
daily pay-
ments into
the Treas-
ury.

and the headings under local rates shall be filled up on the same plan. Columns 22-30 and column 33 shall be filled up from the cash book for miscellaneous revenue. Registers of demand shall be kept by each *muharrir* for his own circle, and the set for the whole *tahsil* shall be kept by the head *muharrir*.

How different kinds of estates are numbered in the *tauzis*.

43. The *mirasdari* estates will be known by the number they were given at the last settlement. The Old Rule and the New Rule grants will be known by the number of the lease under which they are held.

44. The fee-simple grants retain the number of their title deeds. These numbers are not based on any principle. At one time serial numbers were given for the whole district, *i.e.*, there were "grant numbers"; at another time some of the grants got numbers according to the *mauzas* in which they were situated. Some of these grants are accordingly known as "grant numbers" and some of them as "*patta* number of *mauza*."

They should be recorded in the *tauzis* by the numbers thus borne on the title deed.

45. Some of the commuted grants are also known both by their *patta* number and by a grant number; others bear only a *patta* number. The *tauzis* should record this number.

46. The *baksha* estates bear a number of the case in which the estate was confirmed and also the number in the *Lakhiraj* Register.

47. Outside each register should be pasted a slip of paper giving an abstract of the contents of the volume. Where different tenures find entry in the same volume (as in the case of revenue-free tenures), the number of each should be shown.

VI.—Statements and Returns

Weekly return of collections.

48. A weekly return of gross collections should be submitted by the *Tahsildars* during the collecting season, and a fortnightly return at other times. These returns should be submitted in the following form showing the gross collections of the day, the amount remitted into the Treasury that day, and the balance remaining in his hands at its close:—

1	2	3	4	5
Date	Gross collection	Amount remitted into the Treasury	Amount remaining in the <i>Tahsildar's</i> hands	Remarks

Mauzadars need not submit collection returns, but the *tauzi navis* should report to the Deputy Commissioner at regular intervals how their payments are coming in, so that unpunctuality may attract attention.

The *Tahsildar* will submit at the end of every quarter the following statements :—

- (1) Quarterly statement of land revenue collection (Form No. 63).
- (2) Quarterly statement of local rate (Form No. 64).
- (3) Quarterly statement of fisheries.
- (4) Quarterly statement of *talabana* and miscellaneous.

49. Each *muharrir* shall prepare a *bakijai* list at the end of the *kist*, and payments made subsequently shall be noted in it from time to time. At the end of each quarter the *muharrir* shall make out a fresh list deducting the payments of the quarter, and the total of all such lists shall be the actual balance of the quarter.

Bakijai list to be prepared at the end of the *kist*.

50. These rules are not intended in any way to relieve District and Subdivisional Officers from the constant supervision of the collection of land revenue and general revenue business of their jurisdiction, which the Provincial Government consider to be one of their most important duties. The *tahsils* shall be inspected by the Deputy Commissioner or the Subdivisional Officer, as the case may be, once in every six months.

Supervision and inspection of *tahsils*.

SECTION III

THE CACHAR *Tauzi* RULES*

51. The following are the orders laying down the procedure to be followed in the Cachar district to ensure the correct calculation of the land revenue demand.

52. Whenever land is newly settled or is relinquished (and is accordingly brought on to or excluded from the *chitha* and *jamabandi*), it will be the duty of the Sub-Deputy Collector to have a *tauzi* correction slip prepared and forwarded, under his signature, to the official in charge of the Demand Register (rule 55). The slip will give details of each addition to or diminution of the land revenue and the local rate. It may be prepared in such form as is found to be convenient, and a slip may contain one or more *plus*, or one or more *minus* entries. *Plus* and *minus* entries should not be made on the same slip. The Sub-Deputy Collector will

When *tauzi* correction slips are to be prepared.

*For the rules relating to Sylhet see the Sylhet *Tahsil* Hand book, 1910.

invariably initial the new or changed entry in the *jama-bandi* when a *tauzi* correction slip for it has been issued by him.

Issue of
tauzi cor-
rection
slips.

53. *Tauzi* correction slips should not be issued until the year has commenced within which the changes they record take effect,—that is to say, until the additional revenue and local rate for newly taken land are realisable or the revenue and local rate assessed on relinquished land are to be struck off.

Slips to be
signed by
Tahsildar
or *Mauza-*
dar.

54. The slips will be used for the correction of the *tauzis*, and each slip will be signed by the *Tahsildar* or *mauzadar* as soon as he has altered the *tauzi* in accordance with it.

Contents
of slips to
be noted
in Demand
Register.

55. Before, however, the slip is made over to the *Tahsildar* or *mauzadar*, its contents will be noted in a Demand Register which will be maintained in the district or subdivisional office. This register will be opened annually in a form providing major column headings for each class of tenure (including permanently-settled estates) in force in the district, and minor column headings for the entry of the number of estates, area, land revenue and local rate. Side headings on the margin will provide space for the entry of each *plus* item and of each *minus* item, classed according to the cause of the increase or decrease. A column should be provided for the entry of references to the slips on the basis of which each entry is made.

56. It will suffice to enter in the Demand Register the *plus* or *minus* total of each slip, if all the entries on the slip concern one class of tenure only.

57. The Demand Register will commence for each quarter by giving a line of figures showing the demand as it stood on the last day of the preceding quarter. These figures will, as a rule, be the result of the successive *plus* and *minus* corrections of an initial demand. This initial demand should, however, be recalculated every five years by adding up the *tauzis*.

58. The official in charge of the Demand Register will initial each slip as soon as he has corrected the register by it, and the *Tahsildar* or *mauzadar* must receive no slip that has not been so initialled.

59. Immediately the *Tahsildar* or *mauzadar* has corrected the *tauzi*, he will return the slip, duly initialled, to the official in charge of the Demand Register.

60. To obviate loss of slips, lists will be maintained (1) of slips despatched by the Sub-Deputy Collector, (2) of slips received by the official in charge of the Demand Register, (3) of slips received by the *Tahsildar* or *mauzadar*. Lists of correction slips.

61. It will be advisable that *Tahsildars* and *mauzadars* should maintain a copy of the Demand Register in vernacular for their own use. This will facilitate the discovery of errors. This copy of the Demand Register will take the place of the *kistbandi*.

62. During the second week of each quarter the Demand Register for the previous quarter will be placed before the Deputy Commissioner or Subdivisional Officer, with the correction slips that have been received from the Sub-Deputy Collector during the quarter (and have been initialled by the *Tahsildar* or the *mauzadar*). The Deputy Commissioner or Subdivisional Officer will compare the Demand Register with the slips and will initial each entry in the former. Any discrepancies that are found should be at once investigated. The Deputy Commissioner may, on occasions, entrust this comparison to one of his assistants. Comparing Demand Register with corrected *tauzi* slips.

63. When signing the quarterly Collection Statement, the Deputy Commissioner or Subdivisional Officer should have the Demand Register before him, and should compare the totals. Collection statement to be compared with Demand Register.

64. There is no objection to the utilisation of the Demand Register for the quarterly compilation of the figures for collection.

65. The *tauzi* correction slips should be filed in the district or subdivisional office, and may be destroyed after three years. When inspecting a Sub-Deputy Collector's office, the Deputy Commissioner or Subdivisional Officer should have by him the *tauzi* slips for a certain period and should see whether they include all the corrections that have been made in the *jamabandi*. Checking of *Tauzi* slips at the time of inspection.

66. A Demand Register should also be maintained for miscellaneous land revenue, being drawn up in general accord with rule 55. Rules 61, 62, 63 and 64 above will apply to this register also so far as may be applicable.

67. The above rules do not refer to the most important process of all,—the annual correction of the village records, upon which the accurate statement of the Government demand ultimately rests. This is dealt with by the Land Record rules. It is very important that *Kanungos* and Sub-Deputy Collectors should annually inspect waste lands included in their charges so as to ensure that the *patwaris* do not leave any occupied land unaccounted for. Annual correction of village records.

CHAPTER IV

Revenue Court Procedure*

Order sheet.

68. An order sheet in Assam Schedule XXVII, Form No. 55, should be attached to all revenue cases of a judicial nature. Orders should be recorded on this sheet instead of being scattered about the record on papers previously filed in a case.

Examination of witnesses.

69. Every witness must be examined *viva voce* in open Court in the presence of the presiding officer. The presiding officer must not be engaged in any other business whilst the examination of witnesses is going on, or whilst any documentary evidence is being read.

If, whilst the examination of a witness is going on, the presiding officer is compelled to attend to any other business, the examination of the witness must be stayed as long as such other business is being attended to; the examination of a witness should, however, not be interrupted for the purpose of enabling the presiding officer to attend to other business, unless such business be of an urgent nature.

If the evidence be not taken down by the presiding officer, he must make a memorandum, in his own handwriting, of the substance of what each witness deposes. Such memorandum must be written legibly in the vernacular language of the presiding officer, or in English, at the option of the presiding officer, if he is sufficiently acquainted with that language, and it must be signed by the presiding officer and dated. This memorandum will form part of the record, and must always be sent up with the record to the Appellate Court in the event of an appeal.

Pressure of business will not be admitted as an excuse for not making this memorandum: physical inability (the nature of which must be recorded) will alone be admitted as an excuse.

It is the duty of every Appellate Revenue Court to examine the memorandum of the evidence made by the presiding officer of the Court of the first instance and to report to the Commissioner of Divisions in every case in which, upon the hearing of an appeal or otherwise, it appears that the above rules have not been strictly and properly attended to.

Consecutive examination of witnesses.

70. After the examination of witnesses has commenced, the trial must be proceeded with until all the witnesses on both sides have been examined (those of the party upon

*These rules are supplementary to the rules under sections 129, 152 and 155 of the Land and Revenue Regulation, where it is laid down that the provisions of the Civil Procedure Code shall apply to the evidence and examination of witnesses in proceedings of a judicial nature (which are defined), while in other proceedings witnesses must not be examined on oath and a memorandum is all that must be recorded.

whom the *onus* of proof lies being examined first, and then those of the opposite party) and an adjournment of the hearing must not be allowed except for sufficient cause, which must be recorded.

Cases may arise in which, from the absence of an important witness which could not be avoided by the party who requires his evidence, it may be necessary to adjourn the hearing. In such cases the evidence of the witnesses in attendance should be taken, and witnesses should not be detained or required to attend again unless for some special reason to be recorded.

71. Whenever an adjournment takes place, it should be for as short a time as possible, regard being had to the circumstances under which the adjournment is granted. Adjournments.

No adjournment must be granted in any case except *viva voce* in open Court. The day to which the case is adjourned and the reason for the adjournment must in all cases be stated publicly by the presiding officer in open Court.

A list of all cases adjourned and the day to which each case is adjourned, should be affixed in some conspicuous part of the Court house.

72. If, after all the witnesses have been examined, the exhibits perused, and the parties heard by themselves or their pleader, the presiding officer is not prepared to deliver judgment, he may postpone the delivery thereof until a future day, of which due notice must be given, as required in the case of civil suits by section 33 of Act V of 1908, and rule 1 of Order XX. The witnesses must not be detained. Delivery of judgment.

The whole of the decision, as written, must be pronounced *viva voce* in open Court, either in the language in which it is written or in the language used in the Court. It must also bear the date on which it was delivered.

73. All orders in revenue cases should invariably be signed in the officer's own handwriting. Name-stamps may, however, be used for purely formal orders: provided that an officer stamps his orders with his own hand and keeps his stamp in his personal custody under lock and key. Use of name-stamps.

74. The presiding officer of the Court in which the decision is delivered is held responsible if the decree be not drawn up, where a decree is passed, within a reasonable time after the delivery of the decision, and if certified copies of both decree and decision are not furnished within a reasonable time after application for the same and production of the necessary stamps. Preparation of decree.

Rules to be hung up conspicuously in Court.

75. A copy of rules 69 to 74, together with a translation thereof in the vernacular of the district, should be hung up in some conspicuous part of every Revenue Court.

Daily registers of court-fees.

76. A daily register of court-fees must be kept in Form No.83. This register is meant to show in detail every document filed bearing court-fee stamps except certified copies, the stamps on which should be entered in the register of the Court or office which issues them. At the time stamps are first punched, the serial number should be entered in every document (including certified copies issued) immediately below the stamps, and also in column 1 of this register; and in the remaining columns of the register will be entered the amount of the fees realised on the document. The entries in columns 2 and 3 will be totalled daily, and the result entered in columns 5 to 7 and initialled daily by the presiding officer. The entries in the latter three columns should also be totalled monthly.

Exhibits.

77. The date on which any exhibit is filed in Court should be noted upon it and authenticated by the initials of the presiding officer. Should the exhibit consist of one or more pages, forming a portion only of a book or bundle of papers tied or bound together, such page or pages need alone be attached.

Procedure regarding return of documents.

78. Revenue Officers should be guided by rule 9 of Order XIII, Act V 1908, in regard to the return of original documents filed as evidence in suits or applications in their Courts; that is to say, such documents may be returned without retaining copies when the time for preferring an appeal from the decision passed in the suit has elapsed; or, if an appeal has been preferred from such decision, then after the appeal has been finally disposed of. If the documents are returned earlier, copies must be kept on stamped paper of eight annas if the original itself required no stamp duty, or if the duty with which it was chargeable did not exceed one rupee under Article 24 of Schedule I, Act II of 1899; or on a stamped paper of one rupee in any other case under the said Article of the said Schedule.

Spurious exhibits.

79. A Revenue Officer should impound any paper filed in his Court that he considers spurious or forged.

Attestation of powers-of-attorney.

80. The law does not require any Court, Judge, or Magistrate to attest powers-of-attorney and such like documents; nor does it, except in the case mentioned in section 85, Act I of 1872, attach any peculiar efficacy to such attestations, as compared with attestations by private witnesses. If, however, the attestation of any Court, Judge, or

Magistrate is desired in any case, the application should be complied with on payment of the sum of Re.1 required for a notarial act by Article 42, Schedule I of the Stamp Act, II of 1899.— This fee should be realised in stamps which should be attached to the instruments, the attestation of which is desired.

81. When an agent acting under a general power-of-attorney institutes a suit on behalf of his principal, such general power-of-attorney must be registered in the Court, or a copy thereof must be filed with the record. It is not, however, necessary that the power should be attested. A general power-of-attorney held by a *Vakil* does not exempt him from the obligation of filing a *vakalatnama* bearing the usual court-fee, when he conducts a suit on behalf of his principal professionally and not merely as an agent.

Registration
of powers-
of-attorney.

82. All general powers-of-attorney authorising agents to act in any revenue office must be produced in original if required. A copy of each general power must be filed in the Deputy Commissioner's office, and a file of such copies must be kept, with an index showing—

Powers-of-
attorney.

- (i) Serial number.
- (ii) Names of the parties (principal and attorney).
- (iii) Date of execution.

If the original power is authenticated or registered, and the copy certified by a Registration Officer, no further verification is necessary. Such copies will be made and granted under the rules of the Registration Department.

If the original power is authenticated or registered, but the copy is not certified by a Registration Officer, it must be compared and certified by the *Sheristadar*. Such copies are made by the parties themselves on the cartridge paper sold for petitions, etc.

If the original is not registered or authenticated, the copy must have the attestation of the *Sheristadar*, the attorney himself, two witnesses and the District or Subdivisional Officer. These copies are prepared by the parties themselves as in the last-mentioned case.

83. A *mukhtarnama* or *vakalatnama* filed for the conduct of any case before a Revenue Court and duly stamped under Article 10, Schedule II of the Court-fees Act, VII of 1870, may be held to convey authority for the taking back of any document which has been filed in the proceedings of the case, or for the receipt of money by the person or agent holding the *mukhtarnama* or *vakalatnama*: provided that, in such *mukhtarnama* or *vakalatnama*, express

*Mukhtar-
namas and
vakalatna-
mas.*

authority to this effect be given to such person, and that such money has become receivable by the client in the ordinary course of the case. In all other cases, a revenue agent can only remove valuable documents, draw money from the Treasury or execute agreements with Government, when he is specially empowered to do so under a general or special power-of-attorney duly stamped under the Stamp Act, II of 1899.*

84. In every case in which the petition of appeal is represented by a pleader or revenue agent, the grounds of appeal shall be drawn and signed by a pleader or revenue agent who at the foot of the petition of appeal shall subscribe the following statement :—

“I certify that I have examined the record in this case and that, in my opinion, there are good grounds, as above set forth, for this appeal ; and, having prepared it, I undertake to appear and support the appeal before the Appellate Court.”

In every case in which the petition of appeal is presented by the party in person or by his recognised agent, and a pleader or revenue agent is afterwards retained by such party to support his appeal, the pleader or revenue agent, before being allowed to appear to support the appeal, shall subscribe and file in Court the following statement, which shall be annexed to the petition of appeal :—

“I certify that I have examined the record and the grounds of appeal in this case, and that, in my opinion, the grounds of appeal are good, and I undertake to appear and support them before the Appellate Court.”

Vakalatnamas, whether executed by principals or their attorneys and agents, and *mukhtarnamas* under the authority of which *vakalatnamas* are executed, shall not be required to be verified on oath. The responsibility in regard to all such documents being properly and correctly executed shall rest entirely with the *vakils* and pleaders or revenue agents. This rule does not apply to cases in which only *mukhtars* or agents are employed. In all such cases the *mukhtarnama* shall be verified on oath except in the case of *mukhtars* or revenue agents duly certificated under any law for the time being in force. Pleadors or revenue agents, practising before the Provincial Government shall note on their *vakalatnamas* the names of the *mukhtars* or other persons from whom the *vakalatnamas* are received.

All Revenue Officers will publicly impress upon pleaders or revenue agents, of all grades, a sense of their responsibility to the Courts in which they practise, in the

* Rules have been framed regarding revenue agents under section 17 of Act XVIII of 1879, *vide* Notification printed in the Manual of Local Rules and Orders, 1915, pages 197-203.

matter of accepting *vakalatnamas* from parties themselves, or from persons professing to be authorised by special or general powers-of-attorney to act on behalf of other persons.

The Courts accept *vakalatnamas* on the responsibility of pleaders or revenue agents. A pleader or revenue agent accepting a *vakalatnama* purporting to be executed by his client in person is bound to satisfy himself that it was so executed. When it purports to be executed by a third party on behalf of his client, he is bound to ascertain that such person has been duly empowered by the client to appoint a pleader or revenue agent, and has himself executed the *vakalatnama*.

85. An officer partly subject to any other authority must not be summoned by a Deputy Commissioner without intimation to the other authority.

Summoning of officers of other departments.

86. Production of a deed of conveyance should always be insisted on before granting mutation in respect of transfers of lease-hold estates of the value of Rs. 100 and upwards.

Transfer of lease-hold estates.

87. Printed forms of the following applications should be made over to stamp vendors for retail sale to the public at one pice per sheet :—

Sale of certain forms of applications.

- (1) Form of application for mutation of names (Form No. 26).
- (2) Form of application for separate accounts (Form No. 123).
- (3) Form of application for partition of estates (Form No. 45).
- (4) Form of application for surplus sale-proceeds of estates (Form No. 124).

88. Whenever a report is called for by the Provincial Government* from a Commissioner or Deputy Commissioner upon an appeal against his orders, he is expected to draw

Form of report on appeals to Provincial Government.

it up himself and not to require a subordinate to do so. In submitting such reports the general remarks should always be preceded by a short and clear narrative of the facts, so as to enable the Provincial Government to understand the allegations and answers which follow. The report itself should be in double columns, the allegations of the appellant being stated in order in the left hand column, and the Commissioner's or Deputy Commissioner's remarks upon, or reply to, each allegation being entered in the right-hand column, opposite to the allegation to which they refer. When records are submitted to the Provincial Government, the important papers should be marked, and

*See Note 3 below.

a list thereof appended to the report. Vernacular papers must always be accompanied by a translation into English.

Note 1.—Whenever evidence has to be taken in regard to the allegations made by the appellant, notice of the enquiry should be given to the respondent and he should be allowed an opportunity of cross-examining the appellant's witnesses and of producing his own.

* *Note 2.*—When a report is called for by Government on an application under section 81 of the regulation, the auction purchaser should, in all cases, be invited to state his case in writing.

** *Note 3.*—In accordance with the provisions in the Government of India Act of 1935 (read with the Adaptation of Indian Laws Order of 1937) and the Assam Commissioners' Powers Distribution Act of 1939, the appellate and revisionary powers exercised by the Provincial Government and the Commissioner in revenue cases have now been transferred to the Revenue Tribunal.

Transmission of records. 89. The rules relating to the transmission of records will be found in rule 358 of the Assam Executive Manual, 1928 edition.

Process-serving peons. 90. (a) The civil, criminal and revenue processes in the Assam Valley districts and in Cachar are served by one amalgamated establishment of *peons* under one *Nazir*; but in Sylhet, the establishment of *peons* for the service of the criminal and revenue processes is separate from the establishment of *peons* who serve civil processes.

Determination of strength of process-servers on fixed standard of processes. (b) The Deputy Commissioner shall ascertain the average number of original processes issued during the last three years from his own Court and from each of the Courts subordinate thereto, and the *peons* to be employed in the district shall be sufficient for the execution of that number. The process-serving establishments of Civil, Criminal and Revenue Courts in the Assam Valley districts and in Cachar having been amalgamated, each *peon* of the amalgamated establishment shall, for the purpose, be considered capable of executing during the year 400 original processes in each of the Assam Valley districts (excluding the Garo Hills) and 550 in Cachar. In Sylhet the number of original processes to be served during the year by each *peon* of the criminal and revenue process-serving establishments shall not be less than 550 and in the case of civil process-serving establishment 400 in the superior Courts and 500 in the Munsiff's Courts.

When it appears to the Deputy Commissioner that the number of processes issued from any Court or Courts in the district has increased by 10 per cent. over the standard number, he shall be competent to make a corresponding increase in the number of *peons* on the usual scale of one *peon* per the fixed number of processes, and if there shall

* Inserted by Correction Slip No.37, to the fifth edition of this Manual,
 **New Note.

be a diminution to the like extent, or, if he should be satisfied that the processes of all or any such Courts can be executed by a smaller number of *peons*, it shall be his duty to make a reduction accordingly.

Notes.—For the purposes of rule 90(b) all copies of a process (whether it be a summon, warrant, notice, or whatever its description) served in one village in one case by a process-server at one and the same visit, shall be reckoned as one original process; while copies served in the same village on separate visits, or in different villages, shall be reckoned as so many original processes as the number of different villages or separate visits to the same village. Thus where five copies of a process are served on five different persons in the same village in one visit by a process-server, this will be reckoned as a service of one original process while where they are served in the same village on five separate visits, or in five different villages, this will be reckoned as a service of five original processes.

(c) The appointment of every *peon*, whether permanent or occasional, should be registered in a register in Form No. 80. Each *peon* must wear a badge bearing the number of his name in that register. Under no circumstances should any one be appointed a permanent *peon* who cannot read and write.

Peons must wear badge bearing registered number.

(d) Every *peon*, when actually employed on process duty, must keep a short diary of his proceedings, in which he will daily note what places he visits and the name of the village or place where he rests for the night.

Peons to keep diary of process-work.

91. The fees to be charged on executive processes when served by the ordinary process-servers are laid down in rule 188 of Chapter VII, Part II of this Manual, but when a *Nazir* or *Naib-Nazir* is deputed specially at the request of any party or local authority, his travelling allowance should be realised from such party or authority according to the rate in force in the Assam Subsidiary Rules framed under the Fundamental Rules.

Fees for serving processes.

92. (a) All *peons* are subordinate to the *Nazir* or *Naib-Nazir* of the Revenue Court to which they are attached. Where there is no *Nazir* or *Naib-Nazir*, they are subordinate to the *muharrir* or other officer who may be appointed by the presiding Revenue Officer of the Court to perform the duties of *Nazir*. The *Nazir*, *Naib-Nazir* or other officer, as the case may be, is responsible for seeing that all *peons* under him are fully employed, that they serve processes entrusted to them according to law, and that they duly perform all the duties assigned to them.

Control and supervision of process-serving peons.

(b) A register of processes, and a register of occupation of *peons*, in Forms Nos. 79 and 81, respectively, should be kept up by every Revenue Officer authorised to issue processes, and who has a separate establishment of *peons* attached to his Court. From these registers the Deputy Commissioner should prepare an annual debit and

Register of occupation of peons.

credit account showing the working of the process system in his district, and he should include the same in his annual Land Revenue Administration Report.

Attachment
of live-stock
or property
exceeding
Rs. 20 in
value.

93. When property consisting of live-stock or other moveables of a value exceeding Rs. 20 is attached in execution of processes for the realisation of arrears of revenue and cannot conveniently be brought to Court, the attaching officer should leave such property in the custody of some trustworthy person * [or in the case of property consisting of live-stock in the custody of the keeper of the nearest pound] who shall be required to execute a bond (*Zimmanama*) in Form No. 114 by which he undertakes, in consideration of a promise of remuneration at the standard rates, to deliver the property at a named place to the officer deputed for the purpose or to restore it to the judgment-debtor, if so ordered. The form of bond shall be stamped with an eight-anna court-fee stamp. On receipt of the bond from the serving *peon* the *Nazir* will attach to the bond an eight-anna court-fee stamp. The value of the stamp and the remuneration payable to the custodian will be costs in the case and will be recovered from the judgment-debtor or from the proceeds of the sale of his property. Every Revenue Court should fix the scale of remuneration to be allowed to such person or persons, not being officers of the Court, in whose custody the attached property is left. In the event of the custodian of the attached property failing, after due notice, to produce such property at the place named or to restore it to the owner, the sum due from the judgment-debtor may be recovered from the custodian as an arrear of land revenue.

CHAPTER V

Rules Regulating Deferred Enhancements of Land Revenue in the Assam and Surma Valleys

¹The principles for deferred enhancement will be found in sections 12 and 20 of the Assam Land Revenue Re-assessment Act, VIII of 1936, in Chapter I, Part V of this Manual.

94. } (*Deleted*)²
95. }

Application
for deferred
enhance-
ment

³96. All applications for deferred enhancements shall be made on a form to be provided by the Settlement Officer and the applicant must state truly in what village he has his permanent residence, and must specify fully all the holdings he possesses.

* Inserted by Correction Slip No. 121 to the fifth edition of this Manual, vide RR. 119/42.

¹Substituted for the old note by Dy.L.Rev./46 of 1938.

²Deleted vide Dy.L.Rev./46 of 1938.

³Substituted for the old rule vide Dy.L.Rev./46 of 1938.

¹97. The Settlement Officer may submit for the orders of his superior officer any cases not covered by the Re-assessment Act in which he considers that the strict application of the law regarding deferred enhancements would cause hardship. The superior officer may order deferred enhancement as he thinks equitable.

Settlement Officer to submit certain cases for orders.

¹98. In the case of *ejmali* holdings partitioned at re-settlement, the enhancement on the holding of each sharer should be separately arrive at by comparison between the new assessment on his holding and an assessment on the lands comprised in it at the rates previously in force.

Enhancement on *ejmali* holding.

CHAPTER VI

²Rules for the Reduction of Assessment in the Temporarily-settled Estates in the Assam and Surma Valley Districts in certain circumstances

99. (*Deleted*).³

100. In the case of any temporarily-settled estate, the Deputy Commissioner may, of his own motion or on the application of the settlement-holder concerned, reduce for the remaining period of the settlement the land revenue payable in respect of the whole or any portion of the estate on the ground that the soil has permanently deteriorated through causes beyond the settlement-holder's control since the land revenue of the estate was fixed or that an improvement has failed which was taken into account when the land revenue of the estate was fixed :

Reduction of revenue of temporarily-settled estates.

Provided that, if there are tenants subordinate to the settlement-holder in the land where the soil has permanently deteriorated, or where the improvement has failed, the Deputy Commissioner may, if he sees fit, refuse to grant any reduction of land revenue unless the settlement-holder agrees to give such reduction of rent to the tenants concerned as the Deputy Commissioner considers to be fair and equitable.

⁴100A. In the case of town lands resettled as such, if the land assessed initially or under Settlement Rule 74 as trade-site (utilised) becomes trade-site (unutilised), or is put to purely residential or agricultural use, the Deputy Commissioner may, on the application of the settlement-holder concerned, and after local inquiry by an officer not below the rank of a Sub-Deputy Collector, reduce the land revenue payable in respect of the land. The application should be in writing and duly stamped. The reduction, if any, granted will take effect from the year following that in which the application was made.

Reduction of revenue of town lands.

¹ Substituted for the old rules by Dy.L.Rev./46 of 1938.

² Substituted for the old heading, *vide* Dy.L.Rev./46 of 1938.

³ Deleted *vide* Dy.L.Rev./46 of 1938.

⁴ Inserted by Correction Slip No.54 to the fifth edition of this Manual.

CHAPTER VII

Rules for the Suspension and Remission of Land Revenue in cases of Widespread Local and Private Calamities

(1) These rules are based on Resolution No. 3—99-2, dated the 25th March 1905, of the Government of India, Department of Revenue and Agriculture, and apply only to the plains districts of Assam.

(2) Officers having powers under the rules to suspend or remit land revenue, will have similar powers in the case of local rates or cesses payable along with land revenue. The Commissioner will recommend to Government the grant of compensation to Local Boards in any case where it may be necessary.

I.—TEMPORARILY-SETTLED AREAS**(A) WIDESPREAD CALAMITIES, SUCH AS THOSE RESULTING FROM A GENERAL FAILURE OF RAINFALL, OR AN EARTHQUAKE, OR A PESTILENCE**

101. The remedial measures necessary in the case of widespread calamities will be decided upon in each case by the Provincial Government in accordance with the principles laid down in the Government of India's Resolution No. 3—99-2 of 25th March 1905. In view of the fact that remissions require more careful investigation than is necessary for an order of suspension, it may be taken as a general rule that in cases of widespread calamity, where promptitude is essential, relief should in the first instance be given in the form of suspension. In such a case, the Commissioner will not hesitate to direct that all collections should be suspended pending the orders of the Provincial Government.

(B) LOCAL CALAMITIES, SUCH AS FLOODS, HAILSTORMS, BLIGHT, OR RAVAGES BY INSECTS, WHICH CAUSE DAMAGE TO A LIMITED AREA AND AFFECT A PARTICULAR HARVEST

102. As an act of grace, relief in the form of a suspension or remission of land revenue may be granted to persons to whom a local calamity has caused losses which render them unable to meet the Government demand from their own resources or without great hardship.

103. When the Deputy Commissioner receives information of the occurrence of a serious local calamity, he will, with the least possible delay make, or cause to be made by an officer not below the rank of a Sub-Deputy Collector, a preliminary local inquiry to determine generally whether the damage done is sufficiently great to justify the grant of any relief.

(1) *Suspension*

104. If, after a preliminary local inquiry made under the preceding rule 103, the Deputy Commissioner is satisfied that the settlement-holders in any local area or any class of

settlement-holders in such area cannot pay the next instalment of land revenue from their own resources or without great hardship, but will be able to pay it subsequently in addition to the current Government demands if the succeeding harvests are normal, he will at once announce the suspension of revenue due from such settlement-holders and report to the Commissioner the action taken. If the revenue of which the payment is suspended does not exceed Rs. 5,000, his orders will be final; otherwise they will be provisional and subject to confirmation by the Commissioner.

When the suspension of revenue ordered in a single revenue year in any one district exceeds Rs. 10,000 a report must be submitted for the information of the Provincial Government and the Comptroller.

105. In all such cases, the payment of the Government demand shall be postponed to a definite date, having regard to the extent of the calamity and the dates of the principal harvests in the locality. Some weeks before the dates so fixed the Deputy Commissioner shall report what proportion of the suspended demand he proposes to recover, having regard to the character of the harvest reaped since the calamity and the condition of the people, and announce his decision on this point and the date to which the payment of the balance, if any, is postponed.

(2) *Suspension and automatic remission*

106. The following principles should be observed in converting suspensions automatically into remissions :—

- (i) Revenue which has been under suspension for three years will be remitted, unless the Provincial Government for special reasons decide otherwise.
- (ii) In fully-assessed tracts with an out-turn which is fairly constant, when the amount of revenue under suspension at any given time exceeds the revenue demand of an ordinary year, the excess usually should be remitted.

The authority empowered to sanction remissions in such cases is that prescribed in rule 112 below and the action taken under this rule will be examined by the Commissioner in the course of his inspections.

(3) *Remission*

107. If, after the preliminary local inquiry made under rule 103 above, the Deputy Commissioner is satisfied that immediate relief is necessary and that it is practically certain that it will not be possible to collect the revenue in full at a later date, even if fair harvests follow, without causing

great hardship to the settlement-holders, he may at once suspend the payment of revenue in the affected area, giving notice to *raiya*s that detailed enquiries will be made to ascertain the amount of remission necessary in each case. He will, at the same time, report to the Commissioner the action taken and the arrangements which he has made for the detailed inquiry (rule 108).

108. A field-to-field inspection of the affected area will then be made by an officer not below the rank of a Sub-Deputy Collector. The *mauzadar* or *tahsildar*, village recorder, and *goanbura* or *panchayat* must be present during this inquiry. Its results will be recorded separately for each village in a statement in the form below which will be accompanied by a cadastral map of the village (if the village has been surveyed) showing the area damaged, broadly distinguished according to the extent of the loss of the crop. Columns 1, 3, 4 and 5 should be filled up by the village recorder before the inspecting officer arrives.

FORM OF STATEMENT OF DAMAGE

List of fields damaged by.....in village.....mauza.....

Name of <i>pattadar</i>	General condition of <i>pattadar</i>	Total holding and revenue of <i>pattadar</i> in this and in other villages			Details of fields damaged in this village					Amount of revenue to be remitted on each field as recommended by.....			
		Name of village	Area	Revenue	<i>Chitta</i> number of each field.	Crop	Area	Revenue assessment (approximate)	Condition of remaining crop, in annas per rupee	Inspecting Officer	Subdivisional Officer	Deputy Commissioner	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

109. During the progress of the inquiry the Deputy Commissioner or Subdivisional Officer should arrange to visit the locality and see that the inquiring officer understands the procedure and is working on proper lines.

110. In filling up columns 11-13 of the form (remission proposed), the following general instructions should be observed :—

- (i) No recommendation for remission should be made if the crop that remains, taken with any other crops which may previously have been gathered from the same land during the year, amounts to or exceeds a half-crop.
- (ii) Subject to any special considerations which comes to the inspecting officer's notice, and to provisions (iii) and (vii) which follow, the ratios which should be adopted in apportioning the remission to the loss that has been suffered are as follows :—

When the crop remaining, taken with any other crops which may previously have been gathered from the same land during the year—

- | | |
|--|---------------|
| (a) is less than 4 annas of an ordinary crop .. | 100 per cent. |
| (b) amounts to 4 annas but is less than 6 annas of an ordinary crop | 50 „ |
| (c) amounts to 6 annas but is less than 8 annas of an ordinary crop | 25 „ |
| (d) amounts to 8 annas of an ordinary crop ... | Nil. |

- (iii) Attention should be paid to the general circumstances of the village and the pitch of the assessment. Thus, in a prosperous village with a low assessment, remissions may only be necessary in quite exceptional cases, while in a poor village with a comparatively high assessment, more liberal remissions may be necessary.
- (iv) It is essential to ascertain the extent of the *raiya*t's holding, not only in the village in which the inspecting officer is working, but also in other villages, and the degree of relief to be granted must depend on the extent of damage over the whole holding. If, for example, a field-to-field inquiry is being made in a village in which land is held for temporary cultivation, no relief need be granted to a *raiya*t whose permanent cultivation is uninjured and from the profits of which the total demand can be paid, even though he has suffered a total loss of crop on his temporary cultivation. But if the *raiya*t's permanent cultivation is small, compared with his total holding, a recommendation for relief may be made.
- (v) In the case of damage by floods in areas in which the damage can be recovered by a cold-weather crop, no relief need be granted. This is especially the case in areas sown with broadcast up-land rice.

- (vi) In determining the degree of relief to be granted regard should be paid to the character of the crop in the preceding year. In flooded areas, two successive years of failure will justify liberal treatment.
- (vii) Ordinarily no remission should be recommended for any land which is sublet. If, however, the inspecting officer is of opinion in any case that some relief is necessary, he may recommend a remission, provided that the *pattadar* agrees not to levy rent from his tenant. This should be made clear in the final column of the statement. If the *pattadar* does not adhere to his agreement, the remission that is granted to him will be cancelled.

111. The Deputy Commissioner or the Subdivisional Officer (unless he himself made the inquiry), on receiving the report of the inspecting officer, with the statement and the village map, will record his recommendations in the appropriate column and forward the papers for the orders of the Commissioner. It is of great importance that the recommendations should be submitted promptly.

112. Remissions in the case of any one calamity to the extent of more than Rs.10,000 in one district require the sanction of the Provincial Government. Remissions not exceeding Rs.10,000 in one district in the case of each calamity may be sanctioned by the Commissioner, who, after passing orders, will submit a brief report to the Provincial Government for information.

(C) PRIVATE CALAMITIES, SUCH AS FIRE, SICKNESS, OR LOSS OF CATTLE

113. When it comes to the notice of a *mauzadar*, *tahsildar*, or officer of similar standing that a settlement-holder has suffered from a private calamity, such as fire, which has destroyed his homestead or crops, or from sickness or loss of cattle, which has prevented him from cultivating the whole or a great part of his land, the said officer shall report the facts to the Circle or Land Records Sub-Deputy Collector or the Sub-Deputy Collector in charge of the *tahsil*, or, where there is no such officer, to the Subdivisional Officer or Deputy Commissioner.

Such officer, not being the Deputy Commissioner, in the course of his tour shall make a local inquiry, and, if he thinks that there are good grounds for affording relief to the *raiyyat*, shall submit a full report to the Deputy Commissioner, who is hereby empowered to grant, in exceptional

cases, suspension of revenue, or such portion of it as may seem to him equitable, within the limits of his powers prescribed in rule 104, a report of the action taken being submitted to the Commissioner for approval. If, however, the Deputy Commissioner considers that suspension of revenue will not afford sufficient relief in any particular case, he will report the case in full to the Commissioner with a recommendation for remission of the revenue, or such portion of it as may seem to him equitable, and the Commissioner may take such action as he thinks fit within the limits of his powers prescribed in rule 112. Petitions for suspension or remission of revenue under this rule should ordinarily be sent to the *mazadar*, *tahsildar* or officer of similar standing for report.

II—PERMANENTLY-SETTLED AREAS

WIDESPREAD, LOCAL OR PRIVATE CALAMITIES IN PERMANENTLY-SETTLED AREAS

114. The remedial measures necessary either for suspension or for remission of revenue will be decided upon in each case by the Provincial Government, in accordance with the principles laid down in the Government of India's Resolution No.3—99-2 of 25th March 1905.

CHAPTER VIII

Mauza and Village Officers

MAUZADARS.

115. *Mauzadars* shall be appointed and dismissed by the Deputy Commissioner subject to the Commissioner's approval in either case. A *mauzadar* may, however, be suspended by the Deputy Commissioner on his own authority. Notice of suspension shall ordinarily be served on the *mauzadar* by an officer of the status of "Revenue Officer" who shall take over all books and papers of the *mauza* and any collected revenue at that time in the *mauzadar's* hands. The fact of a *mauzadar's* suspension shall immediately be communicated to the *raiyats* of the *mauza* by beat of drum at the nearest *hat* or in any other convenient manner, and shall be reported to the Commissioner without delay. *Mauzadars* shall be suspended by Deputy Commissioners only in cases in which it seems likely that their dismissal must follow.

*NOTE.—The same procedure shall be followed with regard to the appointment, suspension and dismissal of *mahsildars* appointed for the collection of grazing fees.

* Inserted by Correction slip No.52 to the fifth edition of this Manual.

Principles in
making
appoint-
ments.

116. In making appointments the following principles shall be observed as far as possible :—

- (i) *Mauzas* inhabited by such indigenous races as Cacharis and Mikirs shall be committed to a *mauzadar* who himself belongs to the indigenous population.
- (ii) Subject to such changes as may be required in order to give effect gradually to the foregoing principle, a *mauzadar's* successor shall ordinarily be selected from amongst the members of his family—including relations on the female side if no qualified heir is available on the male side. If an heir, otherwise suitable, is a minor, the post may be kept open for him for a period not exceeding three years, an agent being appointed, provided that the Deputy Commissioner is satisfied that the minor is doing his best to qualify himself for the appointment: but the family of a *mauzadar* who is dismissed for misconduct loses its hereditary claims.
- (iii) When it is necessary to appoint as *mauzadar* a man who has no family claims to the post, he shall, as a rule, be selected from a family which is resident in the *mauza*.
- (iv) It is essential that a person who is selected for appointment as *mauzadar* should be a man who inspires confidence both by his character and by his financial stability.
- (v) Qualifications for appointment to the post of *mauzadar* will include a fair vernacular education, such as is required for the keeping of the *mauzadari* accounts. It is desirable that the education should have extended to the middle vernacular standard. Further, other things being equal, preference shall be given to candidates who have higher educational qualifications such as those connoted by matriculation or higher passes.

Residence.

117. A *mauzadar* shall permanently reside in his *mauza* with his family, but in exceptional cases he may be allowed to reside outside his *mauza* with the Commissioner's permission.

Criminal
prosecution.

118. The criminal prosecution of a *mauzadar* shall require the Commissioner's sanction, and in applying for such sanction the Deputy Commissioner shall forward the opinion of his Government Pleader. In exceptional cases

the Deputy Commissioner may impose an executive fine upon a *mauzadar* of an amount not exceeding Rs. 200, but such punishments shall very rarely be inflicted.

119. In the absence of orders to the contrary a *mauza*-*dar* shall furnish security for a quarter of the amount realised through him as land revenue and local rate, but with the sanction of the Commissioner, the proportion to be covered by security may be raised to a half or may be reduced, or, in the case of *mauzadars* of respectability and standing, the taking of security may be dispensed with altogether. Deputy Commissioners should have no hesitation in moving the Commissioner to reduce the amount of security in each particular case in which it is considered that such reduction can be made without risk of loss to Government. The Deputy Commissioner is responsible for the careful test each year of the security furnished.

120. A *mauzadar* is a public servant whose primary duty is to collect land revenue and other Government dues with the collection of which he is entrusted.

Mauzadar is a public servant.

121. In regard to land revenue the *mauzadar's* duties shall be confined to collection, and he shall have no concern with its assessment, the settlement of land, the checking of maps or assessment papers. The *mauzadar*, however, is responsible for reporting any systematic or extensive omission of land from assessment on the part of the *mandal* or *kanungo*.

Duties in connection with collection and assessment.

122. The *mauzadar* shall also collect and be responsible for poll-tax, house-tax and *tauzi-bahir* revenue, for which lists are submitted, and shall pay the amount of *tauzi-bahir* revenue into the Treasury within four months of receipt of the lists.

Collection of house-tax, poll-tax and *Tauzi-bahir* revenue.

123. The *mauzadar* shall also collect grazing fees in his *mauza* if there is no *mohsirdar* appointed for the purpose, and he shall collect such other forest dues under the Forest Regulation as he is called upon to collect. He will also collect any other dues the recovery of which is entrusted to him by rule or order.

Collection of grazing fees and other dues.

124. The following are the special duties which a *mauzadar* is expected to perform:—

Special duties.

(i) To supervise the performance of their duties by *goanburas*.

(ii) To receive such applications for waste land as the Deputy Commissioner may authorise him to entertain and to submit them with a report to the Circle Sub-Deputy Collector or where there

is no Sub-Deputy Collector, to the Deputy Commissioner or the Subdivisional Officer.

- (iii) To submit reports without delay on the cases which are sent to him by special order for local inquiry.
- (iv) To assist the district authorities in the assessment of income-tax.
- (v) To report, when so directed, upon the sufficiency of the security offered by the lessees of Government or Local Board ferries, fisheries, etc.
- (vi) To submit weekly reports upon the condition of crops, upon the prevalence of epidemics amongst men or cattle, upon loss of life caused by wild animals and upon the appearance of insect-pests.
- (vii) To compile and submit to the Civil Surgeon of the district the monthly return of vital statistics, and to check the *goanburas*' reports of births and deaths by local inspection.
- * (viii) To effect field mutations and field partitions in uncontested cases under rule 215 of the Assam Land Records Manual when he goes to the village. In this he will follow the procedure laid down for the disposal of undisputed field mutations in rule 211 of the Assam Land Records Manual. He may also transfer entire *dags* under rule 213 of the said Manual from one *patta* to another with the consent in writing of the parties.
- (ix) To assist Government in any work connected with the village organisation system.
- (x) To warn persons not to allow their cattle to stray on, or damage, the roads and to report offenders
- (xi) To report encroachments on roadside lands.
- (xii) Unless specially exempted, to submit to the Deputy Commissioner or Subdivisional Officer a weekly return of collections in Form No. 112. *Mauzadars* exempted from submission of the weekly return will submit a monthly return in the same form.

* Substituted for the old clause *vide* Dy.L.Rev./46 of 1938.

125. A *mauzadar* shall generally act as the Deputy Commissioner's assistant in all administrative matters within his *mauza* so far as he may be called upon to do so ; but care must be taken not to impose upon him work which interferes with his primary duty of collecting the land revenue and in particular not to permit references of cases for inquiry to become a heavy tax upon his time.

Mauzadar is Deputy Commissioner's assistant in administrative matters within his mauza.

*126. In the first week of May each year the *mandal* shall make over to the *mauzadar* a duplicate copy of the lists prepared by him of unoccupied fields, the settlement holder of which has died, leaving no heir (*faut*), or who has absconded, leaving no trace of his whereabouts (*ferar*), or is bankrupt (*jotrahin*) and has abandoned the whole of his cultivation. The *mauzadar* shall be permitted to suggest in writing additions or alterations to these lists of *faut*, *ferar* and *jotrahin* cases up to the 1st June, by which date he must forward them to the Circle Sub-Deputy Collector. The entire holding or holdings of each such person should be considered together in the preparation of these lists. Subject to verification by the Sub-Deputy Collector either in June or during the subsequent cold weather the holdings included in the lists shall be excluded from the land revenue roll of the coming revenue year. The *mauzadar* may also, within four months of the expiry of the revenue year in which the lists are prepared, apply for a refund of the revenue of such holdings for that year ; and after the entries in the lists have been duly verified, the Deputy Commissioner may order the refund to be made, if he is satisfied that the *mauzadar* has paid the full revenue into the Treasury and has not realised the demand and could not have realised it with ordinary diligence. An order of refund shall carry with it the refund of process fees paid in the case by the *mauzadar*. The *mauzadar* cannot claim a refund of the revenue of the *faut*, *ferar* and *jotrahin* holdings of any revenue year unless he applies for it by the 31st October of the next revenue year nor can he claim it unless the holding is unoccupied and uncultivated.

Faut, ferar and jotrahin lists.

127. *Mauzadars* are responsible for the payment of process-fees on all processes issued at their instance. Pre-payment of fees is required in all cases, but the Commissioner may, in special cases, at his discretion relax the rule. In all such cases the process-fees shall ultimately be realised from the *mauzadars* whether they are successful in collecting

Payment of process-fees on processes issued by Mauzadars.

them from the *raiyats* or not : provided that in special cases and with the Commissioner's sanction *mauzadars* may be exempted from such payments.

Free warn-
ing notice.

128. In the case of temporarily-settled estates the notice of demand has been dispensed with, but *mauzadars* are required to send warning notices free of process-fees by post or messenger before proceeding to attach a *raiyat's* property.

Execution
of warrant of
attachments.

129. *Mauzadars* who have been invested with powers under section 69 of the Assam Land and Revenue Regulation, shall be supplied with printed forms of attachment orders in duplicate and counterfoil in bound books serially numbered. Before issue the court-fee of one rupee shall be affixed across the joint of the two copies and the second half cut through the middle of the stamp. This shall be forwarded, with the list of the persons to whom orders are to issue, to the Deputy Commissioner or Subdivisional Officer by special messenger or in a registered cover, with a report that warning notices have been duly issued and that a reasonable time has elapsed since the date of issue of such notice. After this has been done, the *mauzadars* are at liberty to issue the orders over their own signatures by a special *peon* who shall be deputed from the *nazarat* for the purpose. If no permanent *peon* is available for the work, the Deputy Commissioner or the Subdivisional Officer may appoint a person nominated by the *mauzadar* to act as attaching *peon*.

Sale
moveable
property.

130. The case of all *raiyats* who do not pay their revenue on attachment shall ordinarily be reported for the orders of the Deputy Commissioner or the Subdivisional Officer, no sales being held by the *mauzadar* himself. The Deputy Commissioner may, however, empower any *mauzadar* or *sarbarahkar*, who has been invested with the afore-said powers, to sell any moveable property not exceeding Rs. 20 in value attached by him or under his orders. Such sales shall be held by the *mauzadar* personally in the village in which the defaulter resides or, if the property can be conveyed there without incurring additional cost, at the nearest *hat*, in accordance with such directions as the Provincial Government may issue from time to time.

List
defaulters.

131. *Mauzadars* who are not invested with powers under section 69 or from whom such powers have been withheld shall file a list of defaulters, accompanied by a copy of the attachment order against each defaulter, in the office of the Deputy Commissioner or the Subdivisional

Officer for the issue of attachment orders under the rules for recovering arrears.

132. If the process under section 69 of the Regulation proves insufficient for the recovery of the arrears, the *mauzadar* may apply under Statutory Rule 155 for the attachment of the defaulting estate under section 69A of the Regulation, or for its sale under section 70, and, if the arrear still cannot be recovered, for the attachment and sale of the defaulter's other immoveable property under section 91. Attachment and sale of immoveable property.

*133. As an alternative to action under rule 132 in respect of estates in which the settlement-holders have a permanent, heritable and transferable right of use and occupancy, the *mauzadar* may, when the estates have no saleable value, apply for the annulment of the settlement of such estates and remission of the arrears thereof under section 90 and the Statutory Rules thereunder when the cases are not included in the *faut*, *ferar* and *jotrahin* lists dealt with in rule 126 above. The annulment of such estates requires the sanction of the Commissioner under Statutory Rule 149. Annulment of settlement.

If the process under section 69 of the Regulation proves insufficient for the recovery of the arrears of estates in which the settlement-holders have not a permanent, heritable and transferable right of use and occupancy, and which are not included in the lists of *faut*, *ferar* and *jotrahin* cases dealt with under rule 126 above, the *mauzadar* may apply for the annulment of settlement of such estates, which may be sanctioned by the Deputy Commissioner himself.

The annulment of the settlement involves the remission of all arrears due by the settlement-holder and also the remission, and if already paid, the refund, of the sum realisable from the *mauzadar* on the same account for periods not earlier than the two revenue years previous to the preceding 30th June, *vide* proviso to Statutory Rule 152, including process-fees. This procedure, therefore, should be adopted only for special reasons.

134. *Mauzadars* are permitted to address their correspondence with Government offices "service bearing." They are granted a small annual allowance for the provision of stationery, but no articles of stationery are supplied. Stationery and service bearing.

Kabuliyat. 135. Every *mauzadar* before his appointment shall execute a written agreement (*kabuliyat*) in Form No.110.

Registers. 136. Every *mauzadar* should keep the following registers in accordance with the instructions given in the *Mauzadar's Account Rules* (see *post*), immediately entering each receipt in the appropriate register :—

- (1) *Jama-Wasil* Register.
- (2) *Dainik Amdani* Register.
- (3) Counterfoil Receipt book.
- (4) Inspection book.
- (5) Daily Register of process-fees realised.
- (6) Cash book.
- (7) *Bakijai* Register.
- (8) Pass Book for forest produce.

Forms for registers. 137. *Mauzadars'* books shall be kept on forms prescribed and supplied by Government and shall remain the property of Government.

Destruction of registers. 138. A *mauzadar* is prohibited from destroying his books without the permission of the Deputy Commissioner or Subdivisional Officer.

Register of Agricultural Loans. 139. *Mauzadars* who are employed by the Deputy Commissioner in collecting instalments of agricultural loans shall duly collect such loans and shall also keep a daily register showing receipts in respect thereof.

Commissions on ordinary land revenue. 140. Commission is paid to *mauzadars* on collections of ordinary land revenue, including *tauzi-bahir* revenue, and hoe and potter's clay taxes at the rate of 10 per cent. on the first Rs. 10,000 collected during the year and at 5 per cent. on the remainder.

Commission on house-tax, dao-tax and poll-tax. 141. Commission is paid on house-tax, *dao*-tax and poll-tax at the rate of 10 per cent. irrespective of the total collections of the year ; but in those villages in the Assam Valley, for which the house-tax settlement papers are prepared by *mandals*, house-tax is treated as though it were land revenue for the purpose of assessment of commission.

Commission on local rates. 142. Commission is paid on local rates collection at the same rate as an ordinary land revenue collections. The calculation of commission on land revenue and on local rates will be made separately.

Commission on forest dues. 143. Commission is paid on the collections of forest dues at the rate of 10 per cent.

144. The following are exceptions to the general rules :—

Exceptions to the general rules regarding rates of commission.

- (i) The *mauzadar* of Beltola in the district of Kamrup is allowed 30 per cent. commission on total collections.
- (ii) In Nowgong and in *mauzas* Barpathar, ⁽¹⁾Sarupathar, East and West Rengmas, Duardisa, Borjan, Naga Rengma, Duar Dikharu and Duarbagari in the district of Sibsagar, commission on house-tax collection is allowed at the rate of 15 per cent.
- (iii) In the Naga Hills district, the commission on house-tax collections is ordinarily paid at 12½ per cent. but the *mauzadars* of the foreign *mauzas*, viz., Kohima, Diger, Nichuguard and Dimapur are allowed commission at the rate of 15 per cent.
- (iv) The *mauzadar* of Duarbagari in Nowgong is allowed a minimum annual remuneration of Rs. 600.
- (v) The *mauzadar* of Haflong in the North Cachar Hills subdivision of the Cachar district is allowed 12½ per cent. commission on the total collection of revenue.
- (vi) The *mauzadar* of the hill *mauza* in the Sadr Subdivision of Cachar is allowed 15 per cent. commission on the total collection of revenue.
- (vii) The house-tax *mauzadar* of Hailakandi in the district of Cachar is allowed 15 per cent. commission on the total collection of revenue.
- (viii) The *dao-tax* collector of Patharkandi in the district of Sylhet is allowed 15 per cent. commission on the total collection of revenue.
- (ix) Commission on collections of house-tax is allowed at 14 per cent. to those Laskars in the Garo Hills, in whose *elakas* the house-tax is only Rs. 2-8 per house.
- (x) ⁽²⁾The Aijal Gurkha *Mauzadar* in the Lushai Hills is allowed 15 per cent. commission on the total collection of foreigners' tax levied on Gurkha residents living in and round the Aijal station.
- (xi) ⁽³⁾The collectors of the "personal residence surcharge" tax imposed on all residents of Aijal and Lungleh towns who are 18 years of age or over, with certain exceptions, are allowed 15 per cent. commission on their approved collections.

(1) Inserted by C. S. No. 64 to the fifth edition of this Manual.

(2) Inserted by C. S. No. 12 to the fifth edition of this Manual.

(3) Inserted by C. S. No. 80 to the fifth edition of this Manual.

Commission
on *nisf-khi-
raj* revenue
when *mauza-
dar* collects
the revenue.

145. If a *nisf-khiraj* estate which is ordinarily managed by the *nisf-khirajdar* and of which the revenue is paid direct by him to Government is, owing to defective management or for some other sufficient cause, placed by order of the Deputy Commissioner in charge of the *mauzadar* and collections are made by the latter, the *mauzadar* is entitled to commission on the entire collections which should be deducted from the *nisf-khirajdar's* share of the income leaving the Government share, as before, clear without deductions.

Ditto
when reve-
nue collected
by *nisf-
khirajdar* is
paid through
mauzadar.

146. In the case of a *nisf-khiraj* estate, the revenue of which is merely paid in through the *mauzadar*, the rents being collected from the *raiya*s, where there are any, by the *nisf-khirajdar* himself, Government should pay the commission on the Government dues collected.

Ditto
when *nisf-
khiraj* estate
is occupied
by sub-
tenants.

147. If the estate is occupied by sub-tenants and not by the *nisf-khirajdar*, then if the entire collections are made by the *mauzadar*, he should get his commission on the *nisf-khirajdar's* share from the *nisf-khirajdar* and his commission on the Government share from Government; that is, he should deduct his commission first from the whole collections and then pay in half to Government and half to the *nisf-khirajdar*.

Mandal's
services.

148. In order to be able to deal properly with mutation or other work, *mauzadars* shall have free access to the settlement papers in the hands of the *mandals* and the *mandals* shall attend upon them, when required, during such investigations as are conducted by them. Should the *mauzadar* require the *mandal's* services during the authorised recess, he shall apply to the Circle Sub-Deputy Collector and ask him to issue orders upon the *mandal* accordingly. Should the *mandal*, although working in his lot, be engaged on special work or be otherwise prevented from attending on the *mauzadar*, he shall send such papers as are required by the *mauzadar*. If the *mandal* fails to obey the orders of the *mauzadar*, the latter shall refer the matter to the Circle Sub-Deputy Collector for orders.

Remittance
to Treasury.

149. *Mauzadar* shall remit to the Treasury at least once a month when there are any collections, the whole of the land revenue, local rate and forest revenue collected by them. With every remittance of land revenue a proportionate amount of local rate shall be sent. In the event of there being no remittance of land revenue during any month, the forest revenue shall be forwarded by money order, the cost of which will be borne by the Forest Department.

150. Every *mauzadar* shall keep a file of Treasury receipts for his collections regularly arranged in order of date. Treasury receipts.

151. No *mauzadar* shall, without the permission of the Deputy Commissioner or Subdivisional Officer, bid for or purchase land sold at his instance for arrears of revenue in his *mauza* or bid for and purchase any fishery. Permission to *mauzadars* to bid for or purchase land.

152. A *mauzadar* may own a tea garden and other landed property and may also engage in trade or politics ; but if any of his extraneous occupations interferes seriously with his primary duties as *mauzadar* the Deputy Commissioner shall consider, in consultation with the Commissioner, whether the *mauzadar* should be retained in his office. Landed property and occupation of *mauzadar*.

153. Previous sanction of the Government should be obtained to the division of *mauzas*. In applying for sanction, the revenue demand of the *mauza* which it is proposed to divide, as well as the demand of each of the new *mauzas* to be formed out of it, with the reasons for the proposed change should be given. A map or trace showing the existing and the proposed boundaries should also be submitted along with the proposal. Division of *mauza*.

154. *Mauzadars* and *mohsirdars* who are required to collect grazing fees will be held personally responsible for realisation and payment of the demand due from their charges, including penalties. Collection of grazing fees by *mauzadars* and *mohsirdars*.

155. *Mauzadars* and *mohsirdars* should furnish security to the satisfaction of the Deputy Commissioner for one-fourth of the grazing dues to be collected by them. A *mauzadar* need not execute a separate *kabuliyat* for the collection of "grazing dues" as they are included in his general *kabuliyat* (Form No. 110), but a *mohsirdar* shall execute a written *kabuliyat* in Form No. 113 before his appointment. Security and *kabuliyat*.

*155A. *Katcha* receipts should on no account be given by *mohsirdars*. Such receipts will not be accepted as an acquittance of the liability of the graziers. *Katcha* receipts not to be given.

156. *Mauzadars* or *mohsirdars* should pay the demand on account of grazing dues to Government at such time, not less than one month and not more than two months after the date on which the dues are payable by the grazier, as the Commissioner may direct. Kist date for grazing dues.

Refund of
irrecoverable
grazing dues.

157. The Deputy Commissioner may grant a refund to *mauzadars* or *mohsirdars* of any arrears, already credited into the Treasury, which become irrecoverable from the graziers after coercive measures have been taken.

Process-fee
on *bakijai*
grazing dues.

158. The *mauzadars* and *mohsirdars* are exempt from payment of process-fee in *bakijai* cases on account of grazing dues, but the process-fee will be realised from the defaulters.

Commission
on grazing
dues.

159. *Mauzadars* will receive commission at 10 per cent. on all collections made by them. *Mohsirdars* will receive commission at 20 per cent. on the second *kist* only. *Mauzadars* who collect the second *kist* only will also receive commission at 20 per cent.

Rules for the
submission of
proposals in-
volving
changes in
jurisdiction.

*159A. (1) When changes of jurisdiction are suggested either for districts or for the units shown in Provincial Table I of the Assam Census Tables, the proposals submitted must invariably be accompanied by a draft notification with a list of the villages to be transferred, and a map or trace on which the existing and the proposed boundaries are shown.

(2) If the change is approved by Government, the Director of Surveys will be asked to see that the proposals are correct from a geographical and technical point of view, and to check the draft notification.

(3) After the notification has been issued, the Director of Surveys will correct the copies of the maps which are maintained in his office, and will send to the District Officer concerned and the Surveyor-General—

(a) a copy of the notification ;

(b) a trace showing the correction to be made in the maps.

NOTE.—Only changes in District and Subdivisional boundaries need be notified to the Surveyor-General.

(4) The District Officer or Officers concerned should then submit to Government through the Commissioner a statement in the annexed form together with a draft correction slip to Provincial Table I. If the Imperial Table IV is affected a similar correction slip for that Table should also be submitted to Government.

(Form of Statement)

Name of thana, mauza, tahsil or villages transferred	Area in square miles	Number for towns and villages	Number of occupied houses in last census	Population in the last census			Transferred from			Transferred to			Remarks
				Total	Male	Female	District	Subdivision	Thana, mauza, tahsil or other unit	District	Subdivision	Thana, mauza, tahsil or other unit	
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Gaonburas

160. In the Lakhimpur, Sibsagar, Nowgong, Darrang and Kamrup districts a staff of village headmen (or *gaonburas*) is maintained, there being as a general rule, one for every 150 families. It is not necessary that the staff of *gaonburas* should cover the whole of the area of a district, or that *gaonburas* should be appointed to petty outlying hamlets isolated in the jungle, or for the temporary abodes of *pam* cultivators.

Appointment
of *gaon-*
buras.

161. A register of *gaonburas* should be maintained in each district and subdivisional office in the following form :—

Register of
was.

Mauza	Serial No. of charge	Name of each village in charge	Number of houses	Amount of revenue remitted	Name of <i>gaon-bura</i>	Reference to orders of appointment or dismissal
1	2	3	4	5	6	7

Changes of personnel should be entered in columns 6 and 7 of the register as they occur, and a sufficient space should be left for this purpose. All changes in the list of *gaonburas* furnished to the Superintendents of Police should be reported to them.

Nomination
and appo-
intment of
gaonburas.

162. *Gaonburas* are appointed by the Deputy Commissioner. In the case of a vacancy, the Deputy Commissioner shall take into consideration (a) the claims of the family of the late *gaonbura*, (b) the wishes of the villagers and (c) the views of the *mauzadar*, and shall appoint the person whom he considers most suitable for the post.

In charges consisting entirely of *nisf-khiraj* or *lakhiraj* estates the nomination of *gaonburas* shall rest with the proprietors unless the nominee is plainly unfit.

The Deputy Commissioner may dismiss a *gaonbura* from office after recording his reasons in writing.

Sanad of
gaonburas.

163. Appointment of *gaonburas* shall be marked by the grant, under the Deputy Commissioner's signature, of a parchment *sanad*. On the death or dismissal of a *gaonbura* the *sanad* should be returned to the Deputy Commissioner's office for cancellation.

Duties of
gaonburas.

164. (i) The position of the *gaonbura* is that of the elder and representative of his village, and he is expected to be the mouth-piece of the people amongst whom he lives and their leader in carrying out works for the common benefit.

(ii) It is the duty of the *gaonbura* to assist the *mauzadar* in the collection of land revenue and the *mandal* in the annual correction of the village map and records and in the maintenance of survey-marks. He will report to the *mauzadar* the vital statistics of his charge, outbreaks of epidemics among men and cattle, and serious destruction of crops. He should report threatened breaches of embankments. He will be in charge of a notice board, set up at his house at the cost of Government for the publication of official notices of all kinds. In criminal matters he will discharge the duties imposed on village headmen by section 45 of the Criminal Procedure Code and assist the police in the investigation of crime occurring within his charge. He may report crime to the police either in writing or in person or by messenger as is most convenient to him.

(iii) The *gaonbura* should use his influence to see that the village water supplies are not harmed or misused. He should be ready to help vaccinators and epidemic doctors to obtain any information they may require. When his charge falls in a Village Authority Area he should, whether he is a member or not, help the Authority in all work of public benefit.

(iv) Except under the special orders of the Provincial Government, the connection of the *gaonbura* with the police will be limited to the making of reports under section 45 of the Criminal Procedure Code. He will be controlled in the Revenue, not in the Police Department, and will on no account be put into uniform of any kind.

165. *Gaonburas* holding *khiraj* lands shall be granted an annual remission of land revenue up to twenty ⁽¹⁾*bighas* (or five *puras*) of cultivated land of the best quality included in the *gaonbura's patta*, whether it lies within or without his jurisdiction, provided he has his permanent residence within his jurisdiction. These orders will apply also to the *gaonburas* holding *ejmali-pattas*, but in such cases remissions should be granted up to the extent of the *gaonbura's* share in the joint *patta* as determined by the *tahsildar* or *mauzadar*.

Remission of land revenue to *gaonburas*.

(2) 165A. In the house-tax paying areas of Kamrup, Nowgong and Sibsagar, *gaonburas* shall be exempted from the payment of house-tax in respect of the houses occupied by them.

166. Remission of revenue granted to *gaonburas* should be entered by the Land Record staff in red ink in the *jamabandi* and should be shown at the foot of Statements I, II, and VI of the annual settlement statement.

Entry of remission to *gaonburas* in *jamabandi* and other statements.

167. The Commissioner and the Deputy Commissioners in the Assam Valley districts should notice in their annual Land Revenue Reports any changes made in *gaonburas'* charges and the number of *gaonburas* dismissed and appointed, classifying the latter according to the method in which they were selected and the manner in which the *gaonburas* have discharged their duties. Special reference should be made to the working of this system in *nisf-khiraj* and *lukhiraj* villages.

Changes in *gaonburas'* charges.

(3) **Mauzadars' Account Rules**

167A.(1). Every *mauzadar* will keep the following Registers:—

Mauzadar's Registers.

- (i) *Jamawasil* Register (Schedule XXIV—Part I, Form No. 6).
- (ii) *Dainik Amdani* Register (Schedule XXIV—Part I, Form No. 5).
- (iii) Counterfoil Receipt Book (Schedule XXIV—Part I, Form No. 15A).
- (iv) Daily Register of Process Fees realised (Schedule XXIV—Part I, Form No. 7).

(1) The words 'twenty' and 'five' in lines 2 and 3 respectively of instruction 165 have been substituted for the original words 'twelve' and 'three' respectively. *vide* G. L. No. R.R.15/45/12, dated the 21st September 1945.

(2) Inserted by Government letter No. 3476-R., dated the 30th November 1935.

(3) Inserted by Correction Slip No. 106 to the fifth edition of this Manual, *vide* Dy. No. L. Rev. 238 of 1940.

- (v) Cash Book (Schedule XXIV—Part I, Form No. 9).
- (vi) *Bakijai* Register (Schedule XII—Part I, Form No. 26).
- (vii) Inspection Book (on plain paper).

When a *mauzadar* is entrusted with the collection of instalments of agricultural loans, grazing fees or any other money due to Government he will keep such separate registers, to account for all such collections, as may be prescribed by the Deputy Commissioner.

Preservation
of these
registers.

These registers should not be destroyed until the lapse of three complete years from the end of the revenue year to which the registers relate, and then only with the previous permission of the Deputy Commissioner (or the Subdivisional Officer).

Jamawasil.

(2) Columns 1-4 of the *Jamawasil* register should be written from the *mandals*' local *jamabandi* and the *mauzadar* will be responsible that the correct demand of each *patta* is entered. The Circle Sub-Deputy Collector will compare a certain number of entries in the *jamawasil* of *pattas* of all kinds in each village, taken at random and also the totals of the demand of land revenue and local rate of each village, with the corresponding entries in the *jamabandis*. He will also compare the total demand of the *mauza* as shown in the *jamawasil* with the demand entered in the settlement *daul*.

In this register all payments of land revenue and local rate will be credited to the *pattas* on account of which they are received. A new *jamawasil* register will be opened for each year in which all *pattas* the revenue of which is payable to the *mauzadar* will be entered by *mandals*' lots and villages, annual, periodic and *nisf-khiraj* *pattas* being entered on separate pages. Only collections on account of the year for which a *jamawasil* register has been opened will be entered in it, arrear collections on account of any previous year being entered in red ink in the *jamawasil* register of the year.

The pages of the register should be serially numbered and at the beginning of the register an abstract for each village should be maintained in the following form :—

Name of village	Total number of <i>pattas</i> —			Page on which entered	Land revenue	Local rate	Remarks
	<i>Nisf-khiraj</i>	Periodic	Annual				
1	2	3	4	5	6	7	8

All cases of remissions and suspensions, for whatever reasons granted, must be noted in the remarks column against the *pattas* concerned quoting the authority under which the remission has been granted. The total demand shown at the beginning of the register should be corrected accordingly.

(3) The *Dainik Amdani* register will be kept by *mandals*' lots. In this register all payments on account of land revenue and local rate will be credited daily in order of receipt. In the case of payments on account of *nisf-khiraj* estates, the number of the *patta* will be entered in column 5, a note being made (e.g., *Ni* or निः) alongside the number of the *patta* to indicate that the estate is *nisf-khiraj*. This register will also be kept by revenue years, arrear payments being entered in the register in red ink for the year on account of which they are paid. Payments of land revenue and local rate will be credited first in the *dainik amdani* and carried thence to the *jamawasil*. In the *dainik amdani*, totals of daily collections, as well as daily progressive totals of collections for the year, will be struck.

*Dainik
Amdani.*

The serial number of each counterfoil receipt must be entered in the remarks column of the register for facility of check. Collections made in the *mufassil* must be entered in the register as soon as the *muharrir* or the *peon* returns to the *mauzadar's* office. For this purpose the *mauzadar* must arrange that a *muharrir* does not remain away from headquarters for unduly long periods, and that in any case he returns to office on the date preceding that on which the *mauzadar's* weekly collection statement is due to be submitted, so that all collections made during the week may be entered in the return for that week. The *mauzadar* will be liable to punishment if the weekly collection statement does not represent the true state of his collections. In cases where it becomes impossible to account for the collection made by the *muharrirs* in the weekly collection statement owing to their inability to return to the headquarters of the *mauzadar* for bad communication or other unforeseen difficulties, the collections should appear in the next week's statement. The reasons for non-entry of the collections of a week in that week's statement must be recorded on it for the information of the Subdivisional Officer or the Deputy Commissioner.

(4) A receipt must be given by or on behalf of the *mauzadar* from the Counterfoil Receipt Book for all sums of land revenue and local rate collected, as well as for all process-fees and all other sums collected by the *mauzadar* for which a receipt is not given in a specially

Counterfoil
receipt book.

prescribed form. The practice of granting receipts on the back of the *patla* is prohibited.

Procedure
for the use
of the Coun-
terfoil Re-
ceipt Book.

The following procedure is prescribed regarding the use of counterfoil receipt books :—

- (i) A register called the “Register of issue of Counterfoil Receipt Books” should be maintained by the Forms clerk and periodically checked by the *sheristadar* or the Subdivisional Officer’s head clerk as the case may be. It should be maintained in the following form :—

Serial No.	No. in stock		No. of receipts contained in the book	Issue		Signature of the <i>mauzadar</i> or his agent	Date of return of used-up receipt books
	B.F. Received from Press on	Book No. of Counterfoil Receipt Book		Date of issue	<i>Mauzadar</i> to whom issued		

- (ii) All books should be numbered, paged and initialled by the chief ministerial officer before issue. Every receipt form should contain a seal of the Deputy Commissioner or the Subdivisional Officer, as the case may be, with a view to distinguishing genuine from spurious receipts.
- (iii) No books should be issued except on a written requisition from the *mauzadar*, and not until the *mauzadar* has certified that the books previously issued have been or are about to be exhausted.
- (iv) New books should not be brought into use by the *mauzadar* or his *muharris* until the old ones are exhausted.
- (v) The number of books required by a *mauzadar* should be estimated as accurately as possible and no *mauzadar* should be allowed to stock spare books for future use.

- (vi) The *mauzadar* must, along with his receipt books, take out a certificate in the following form which should be carefully preserved by him and produced before inspecting officers, to enable the latter to check the books in his possession :—

“I certify that counterfoil receipt book(s) No.(s).....to
 containing receipts Nos.....to.....has/
 have been issued by me to-day to the *mauzadar*
 of.....

Signature.....

Date.....

Forms Clerk.”

- (vii) The counterfoils of receipt books which have been used up may be destroyed or preserved in his record room at the discretion of the Deputy Commissioner, but unused receipt books should be returned by the *mauzadar* to the Deputy Commissioner or the Subdivisional Officer who should have them re-entered in his stock, an acknowledgment being given to the *mauzadar*.

- (viii) The *mauzadar* will similarly keep an account of receipt books given by him to his *muharrirs* and *peons* who should be required to return their books to the *mauzadar* for safe custody after each trip until they go out again for collection.

(5) In the Cash Book the *mauzadar* should enter Cash Book.
 on the receipt side, the daily total of the *dainik amdani*, the daily total of the register of process-fees realised, and the daily total of the register of repayment of agricultural loans, and other items in detail ; and on the expenditure side, remittances to the Treasury and other items of expenditure. The following rules should be observed :—

- (i) Receipts and expenditure under different heads must be kept quite separate, *e.g.*, land revenue must on no account be paid to the Treasury from collections of local rate or process-fees or from instalments of agricultural loans.
- (ii) A balance will be struck at the end of each day on which there is any transaction and a statement of the details of the cash balance

in hand thus :—

Details of cash in hand at the close of the day—

	Rs.	a.	p.
Land Revenue
Local rate
Process-fees
Instalment of agricultural loans
Interest on agricultural loans
Other items in detail
Total

- (iii) Sums paid in advance to the Treasury by the *mauzadar* on account of land revenue, local rate and process-fees should be entered on the expenditure side of the cash book at the time of disbursement, *minus* figures being shown in the daily statement of balance when the amount paid to the Treasury exceeds the amount collected under any head.
- (iv) *Mauzadars'* commission should not appear in the cash book. The gross amount of remittances to the Treasury should be on the expenditure side without deduction of commission.
- (v) In the remark column of the cash book a reference should be given against each entry of a remittance to the Treasury to the *chalan* number, and against each item of expenditure on account of process-fees to the serial number of the case in the *Bakijai* register.

(6) The Deputy Commissioner will fix the maximum amount which a *mauzadar* may be allowed to keep in hand. Subject to this limit, the *mauzadar* should remit to the Treasury at least once a month the land revenue, local rate and other Government revenue collected by him. With every remittance of land revenue a proportionate amount of local rate should also be sent. Accounts for each year should be kept separate. Collections made in respect of one year should on no account be credited to the accounts for a previous year. Such mis-application of Government revenue will render the *mauzadar* liable to be dealt with severely under the departmental rules in addition to any other liability that he may incur under the Penal Code.

Note.—A *mauzadar* will be allowed to pay, from the amount he is allowed to keep in hand and not from any other collection in excess of that amount, the monthly salaries of his *muharrirs* (which should not exceed three in any *mauza*) and for court-fees actually purchased and affixed. He must keep an account of such payments which should be periodically checked and the expenditure verified from time to time by the Circle Sub-Deputy Collector. The payment to *muharrirs* should be only the regular monthly salaries and not any lump sum said to be paid for staff.

(7) Every *mauzadar* must keep a file of Treasury receipts for his collections regularly arranged in order of dates.

CHAPTER IX.

Alienation of State Lands*

168. Lands which are the property of the State may be disposed of— Forms of alienation.

- (1) by sale at full market value ;
- (2) by sale on favourable terms to a public body or association or to an individual for a public purpose ;
- (3) by gift or grant to—
 - (a) a public body or association or an individual for a public purpose ;
 - (b) private individuals in remuneration for public services ;
 - (c) private individuals for their private benefit.

169. Such lands, which are the property of the State as are governed by the rules for the grant of waste lands for the time being in force, will be dealt with under those rules. Leases under the ordinary rules.

170. In the case of lands, other than waste lands, which are sold for full value, no reference to the Central Government is necessary unless the full value exceeds Rs. 25,000. The transaction should, however, in this as in other cases, be noticed in proceedings and the proceeds should be credited to general revenues. Lands sold for full value.

171. When land is sold on favourable terms for a public purpose, in no case should the recipient pay less than half the full market value, and whenever the full value exceeds Rs. 25,000, the previous sanction of the Central Government should be obtained. Lands sold on favourable terms for a public purpose.

Note.—Sales of land on favourable terms to an individual without reference to public services performed or to be performed by him should be treated as coming under this rule, and require the sanction of the Central Government.

172. As regards the gift or grant of lands, the previous sanction of the Central Government should be obtained in cases (i) where the value of the grant exceeds Rs. 10,000 when the land is given as a site for the construction of Government schools, hospitals, dispensaries or other public works, at the cost of recognised local funds ; Gift or grant of lands.

*These orders do not apply to the alienation of lands which have, under a competent authority, been constituted the property of a local body. In such cases the Provincial Government have power to sanction the disposal of the lands after satisfying themselves that they have been transferred under proper authority.

(ii) where it exceeds Rs. 1,000 when given for any other public purpose, or to a private individual for services to be performed to the State*, or where it exceeds Rs. 500 when the services are to be performed to the community ; and (iii) in all cases of grants to individuals for their private benefit, irrespective of any services to be performed.

173. The Central Government have ruled that a parsonage or a clergy house may be built on land which it is proposed to grant for religious or educational purposes when the land to be occupied by the parsonage or similar buildings is an integral part of the land required and is small in amount both in itself and relatively to the total area involved.

174. A Provincial Government may, without the previous sanction of the Central Government, in recognition of special service rendered to the Police or to the Criminal Administration by a private person, inclusive of a village headman or watchman, make a gift to that person, or to his heir or widow, of State land of a value not exceeding Rs. 500, or may grant him or his heir or widow an assignment of land revenue not exceeding Rs. 15 a year for one life or for a term of 25 years, whichever period may be the longer. The grant may be made partly in the form of a gift of land, and partly in the form of an assignment, either of the land revenue of that land or of other land, but the total estimated value of the grant should not exceed Rs. 500. The grant should be made on the condition that it will not be alienated without the sanction of the Deputy Commissioner, and when it is in the form of assignment of land revenue it should be subject to the condition of loyalty and good conduct.

175. The Central Government have ruled that lands, such as roads and sites of hospitals, dispensaries and schools and the like, which yield no return to private individuals or local bodies and are devoted to public purposes, may so long as they are utilised for the purposes of the character indicated, be exempted from assessment of land revenue by the orders of such officers as may be designated for the purpose by the Provincial Government, whatever the amount of land revenue assessed or assessable on these lands may be. The Commissioner of Divisions has been empowered to exempt from assessment land of the description mentioned above in cases where the value of such land does not exceed Rs.3,000; in other cases the orders of the Provincial Government are required.

*This does not refer to cases in which the Provincial Governments may have been separately authorised to dispose of lands under special rules sanctioned by the Central Government.

176. In all cases in which it is proposed to make to any official or *ex-official* in civil employment a grant of land, involving a concession not already provided for under the ordinary revenue rules, the previous sanction of the Secretary of State for India should be obtained.

The Central Government may, in recognition of services of a very distinguished and exceptional character, grant to civil officers assignments of land revenue up to a total of Rs. 600 per annum in any one case, each assignment being limited to three lives and reduced by one-half on each succession.

177. Whenever a grant is made of any immoveable public property, the property shall be granted expressly on the following conditions, in addition to any others that may be settled in particular cases, *viz.*—

Condition attached to grant, etc.

- (1) that the property shall be liable to be resumed by the Government if used for other than the specific purpose or purposes for which it is granted; and
- (2) that, should the property be at any time resumed by the Government, the compensation payable therefor shall not exceed the amount (if any) paid to the Government for the grant, together with the cost or their present value, whichever shall be the less, of any buildings erected or other works executed on the land by the grantees.

N. B.—The conditions laid down above constitute the minimum conditions on which a grant of land is made for a specific purpose. The Provincial Government reserve the right of adding such further conditions as may be found necessary in particular cases.

When land is sold to a local body for its full market value as a business transaction the above condition need not be insisted on, unless the Provincial Government so wish, and the local body is willing to take the land subject to this condition.

178. When land which is the property of the State is alienated in exchange for land which is private property, and is of equal value with the land given up by the State, Provincial Governments have the same powers of alienation as in the case of sales for full value of lands other than waste lands; that is to say, no reference to the Central Government need be made when the value of each plot of land exchanged does not exceed Rs. 25,000.

Lands alienated in exchange.

CHAPTER X

Fisheries

- Register of fisheries.** 179. A register of Government fisheries (including navigable rivers which are public property) must be kept up by each District and Subdivisional Officer in Form No. 97 and no alteration in the registers, whether by the addition or removal of fisheries, may be made without the previous sanction of the Commissioner.
- Fishery year.** 180. In settlements of fisheries, the year should be reckoned from the 1st April to the 31st March, except in Sylhet, where the Bengali year will be adopted.
- Sale of fisheries.** 181. The right of fishing in registered fisheries should not ordinarily be leased for less than three years and long leases should be encouraged with a view to the protection of fish, it being understood that short leases encourage the complete extermination of brood-fish and fry.
- Procedure.** 182. The Deputy Commissioner should annually fix a date, not later than the 15th February, for the sale of all registered fisheries held under leases expiring on the last day of the current year, or which at the last previous auction were reserved from sale under rule 188. The date fixed should be proclaimed by the Deputy Commissioner, or Subdivisional Officer, at least a month in advance by a written notice in Form No. 101 posted at the Sadr and Subdivisional Cutchery and at the *muntsifi* and police station within the local limits of which the fishery or any part of it is situated. The notice should state the name of the fishery, the *mauza* or *pargana* within which it is situated, and any other particulars that may be necessary for its identification; the term and price for which it was sold at the last auction; the term for which it will now be sold, and the date, place, and conditions of sale. The contents of this notice should also (if possible) be made known by beat of drum at the *bazar* nearest to the fishery.
- Place of sale.** 183. The place of sale should be the Subdivisional Cutchery for fisheries lying within an outlying subdivision of a district, and the Sadr Cutchery of the district for those in the headquarters subdivision.
- (*) *Note.*—This rule may be relaxed in exceptional circumstances under the order of the Deputy Commissioner, Sylhet.
- Conditions of sale.** (†) 184. The following conditions of sale shall be specified in the notice and shall be proclaimed before the sale begins :—
- (1) The officer conducting the sale does not bind himself to accept the highest bid, or any bid.
 - (2) The purchaser shall immediately after the acceptance of his bid furnish as security a sum

(*) Inserted by C. S. No. 59 to the fifth edition of this Manual.

(†) Substituted for the original rule by C. S. No. 7 to the fifth edition of this Manual.

equal to one quarter of a year's revenue and may be required to furnish within seven days of the date of sale additional security to the satisfaction of the Deputy Commissioner, so as to bring up the total amount of the security to one-third of the revenue for the full term of the settlement.

Or, with the express approval of the Deputy Commissioner he may immediately after the acceptance of the bid furnish as security a sum not less than one-eighth of a year's revenue and furnish, within seven days of the date of sale, additional security to the satisfaction of the Deputy Commissioner so as to bring up the total amount of the security to one-third of the revenue for the full term of the settlement.

If he fails to furnish the initial or the additional security as prescribed above the fishery shall be resold at his risk—in the former case, forthwith, and in the latter case, after issue of the notice prescribed by rule 185, and in either case he shall be bound to make good the difference between his bid and the amount realised by the subsequent sale, calculated on the whole period of settlement :

Provided that the Deputy Commissioner may, for special reasons, require him to make good only the difference between his bid for one year of the settlement and the amount realised for that period by the subsequent sale.

- (3) If the purchaser fails to execute a counterpart within one month from the date of the auction, the fishery shall be resold at his risk and he shall be bound to make good the difference between his bid and the amount realised by the subsequent sale, calculated on the whole period of settlement :

Provided that the Deputy Commissioner may for special reasons require him to make good only the difference between his bid for one year of the settlement and the amount realised for that period by the subsequent sale.

- (4) If the purchaser fails to execute a counterpart within one month of the date of the auction, or if he fails to do anything which he is required or bound to do under sub-paragraphs (2) and (3) above, the Deputy Commissioner may further direct that he shall also forfeit the security furnished, if any, or any portion of it.

¹185. When for default of furnishing the additional security mentioned in rule 184 (2) or of executing a counterpart under rule 184 (3) the lease of the fishery has to be put up to sale a second time, at the risk of the first purchaser, notice of sale shall be given as in the case of an original sale, with the additional proviso that the re-sale shall be at the risk of and on account of the first purchaser.

Lease. 186. When the sale has been concluded, a lease and counterpart should be interchanged in Forms Nos. 98 and 99.

Confirmation of sale. 187. The annual sales of fisheries in a district should be reported to the Commissioner for sanction in Form No. 100.

Fisheries not sold. 188. If the highest bid for any registered fishery is less than ten rupees, such fishery should be reserved from sale until the ensuing year, unless in the meantime a bid of not less than ten rupees is made for it. Fisheries thus reserved may be declared open to the public by the Deputy Commissioner or Subdivisional Officer at the conclusion of the sales, with the proviso that they will be sold whenever a sufficient bid is made for them.

189. In the Assam Valley, Deputy Commissioners are authorised to abstain from leasing any fishery or group of fisheries for which the bid is below Rs. 50, unless there are special reasons for leasing them; but this Rs. 50 limit would not apply in the case of fisheries which are farmed in the interests of sport, to prevent the indiscriminate destruction of fish.

Appeal. 190. All orders of a Deputy Commissioner or Subdivisional Officer passed under these rules are appealable to the Revenue Tribunal.

²190A. No fishery shall be settled otherwise than by sale as provided in the preceding instructions except with the previous sanction of the Provincial Government.

Middlemen to be avoided. 191. Fisheries should be settled to the best advantage but, subject to this condition, the agency of middlemen as lessees should be done away with as far as possible. To effect this the fishery area should be broken up into blocks of such size that the actual fishers may be able to take the lease, which should be given, for preference, to the riparian land occupants or to the actual fishermen. The endeavour of the District Officer should be to do away with middlemen by finding out who the sub-lessees are and trying to come to terms with them.

¹Substituted for the original rule by C. S. No.7 to the fifth edition of this Manual.
²Added by C. S. No.8 to the fifth edition of this Manual.

192. Fisheries cannot be settled as land in the Brahma-putra Valley or in Cachar. In Sylhet, however, fishery *māhals*, the area of which is included within the limits of the *mauza*, should ordinarily be entered in the *jamabandi* among the *māhals* which that *mauza* contains and the word “*beel*” noted in black ink in the column for “class of land” in the *jamabandi* to show that they are fisheries. The receipts from them will be treated as land revenue and not as miscellaneous revenue. The areas of fisheries which have silted up should at resettlement be classed and assessed as land under the ordinary rules.

Settlement of fisheries as land.

Sylhet.

*[Small, *i.e.*, second class, fisheries in Cachar, which adjoin settled land, should be entered in a separate register in the Deputy Commissioner’s office and not included in the ordinary *jamabandis*. The lease for such fisheries is in a special form sanctioned at the time of resettlement. Fisheries which have silted up should be settled as waste land under the ordinary rules. As by the terms of the lease the rights of the lessees extend to fishing only, they cannot acquire the status of land-holder.]

Cachar.

†193. The fishing rights in Sylhet and Cachar dealt with in rule 192 should be valued by the Settlement Officer, and the *māhal* should be settled to the best advantage with any candidate who will undertake to collect the rates per net and basket hitherto in force. These rates should be recorded, and it should be a condition of the settlement that the holder of the *māhal* should not exact more. Another condition should be that he should allow the continuance of the right of fishing to all who have hitherto enjoyed it, but should not permit its extension to outsiders. Leases of such fisheries are exempt from the payment of stamp duty.

Fishing rights in Sylhet and Cachar.

Fisheries of the river Barak or any other area which exceeds the limits of a single *mauza* must be entered on the fishery list and leased by auction, the income being credited in this case to “Miscellaneous Revenue”.

194. Notwithstanding the provisions of clause V of the conditions of the fishery lease, remissions of fishery revenue may be granted in exceptional cases by the Deputy Commissioner up to the extent of Rs. 50 in any one case and by the Commissioner up to the extent of Rs. 500 in any one case, provided that the officer authorised to grant the remission is satisfied that the refusal of remission will cause serious hardship to the lessee. A remission of revenue to the extent of more than Rs. 500 in any one case will require the sanction of the Provincial Government.

Remission of fishery revenue.

*Added by C. S. No.35 to the fifth edition of this Manual.

†Substituted for the old rule by C. S. No.36 to the fifth edition of this Manual.

PART VII

APPENDICES

PAGE

Appendix I.—Dates and Amounts of <i>Kists</i> for Sylhet ...	233—241
„ II.—Grazing Rules for the Assam Valley and the Sylhet and Cachar districts except the Hakaluki <i>Haor</i> and the North Cachar Hills.	242—253
„ III.—Grazing Rules for the Hakaluki <i>Haor</i> ...	253—255
„ IV.—Fishery Rules for the Hakaluki <i>Haor</i> ...	256—258
„ IVA.—Fishery Rules for Fisheries other than Fisheries in the Hakaluki <i>Haor</i>.	258—259

APPENDIX I

DATES AND AMOUNTS OF KISTS FOR SYLHET

[See rule 170(1), Part II, Chapter V, Section V.]

Ordinary Land Revenue, Sylhet :—

I. JAINTIA PARGANAS.—All estates and separate accounts paying Rs. 50 and above; two instalments, *viz.*, 5 annas in September and 11 annas on dates in April and May. All estates and separate accounts paying less than Rs. 50, one instalment on dates in April and May. The following statement shows the latest dates of payment and to whom the revenue is to be paid :—

Parganas 1	To whom to be paid 2	Autumn instalment	Spring instalment
		Latest date 3	Latest date 4
1. Panchbhag	Tahsildar, Gowainghat.	1st Sept. ...	10th April.
2. Kharil	Ditto ...	1st ,, ...	10th ,,
3. Araikhan	Ditto ...	5th ,, ...	15th ,,
4. Jaintiapuriraj	Ditto ...	5th ,, ...	15th ,,
5. Jaflong	Ditto ...	10th ,, ...	10th May.
6. Piangul	Ditto ...	10th ,, ...	10th ,,
7. Dhargam	Ditto ...	15th ,, ...	15th ,,
8. Barnafaud	Tahsildar, Kanairghat.	1st ,, ...	10th April.
9. Baurbhag	Ditto ...	1st ,, ...	10th ,,
10. Bajeraaj	Ditto ...	5th ,, ...	15th ,,
11. Bardes	Ditto ...	5th ,, ...	15th ,,
12. Chaura	Ditto ...	5th ,, ...	15th ,,
13. Chatul	Ditto ...	10th ,, ...	10th May.
14. Charkata	Ditto ...	10th ,, ...	10th ,,
15. Faljur	Ditto ...	10th ,, ...	10th ,,
16. Mulagul	Ditto ...	15th ,, ...	15th ,,
17. Satbank	Ditto ...	15th ,, ...	15th ,,

APPENDIX I—*contd.*

II. OTHER *parganas* AND *zillas*.—All estates and separate accounts over Rs.50, two instalments, *viz.*, 5 annas in September and 11 annas on dates in April and May. All estates and separate accounts of Rs. 50 and under, one instalment on dates in April and May. The following table shows the latest dates of payment and to whom the revenue is to be paid in each *pargana* or *zilla* :—

Sylhet Sadr Tahsil

<i>Zilla or pargana</i>	To whom to be paid	Autumn instalment	Spring instalment
		Latest date	Latest date
1	2	3	4
ZILLA PARKUL			
Group I			
1. Sylhet (Town)...	} Tahsildar, Sylhet.	30th Sep.	7th April.
2. Khita ...			
3. Ganganagar ...			
4. Sankhair ...			
5. Jalalpur ...			
6. Chaitanyanagar ...			
Group II			
1. Dhakadakshin...	} Ditto ...	Ditto ...	14th „
2. Furkabad ...			
3. Bhadeswar ...			
4. Ranaping ...			
Group III			
1. Gudharali ...	} Ditto ...	Ditto ...	21st „
2. Bagat ...			
3. Baraya ...			
4. Dakhinkach ...			
5. Uttargach ...			
Group IV			
1. Renga ...	} Ditto ...	Ditto ...	28th „
2. Muhammadabad ...			
3. Howli Mourapur ...			
4. Ita Mourapur...			
5. Ghila Cherra ...			
6. Indanagar ...			

Sylhet Sadr Tahsil—concl'd.

Zilla or pargana	To whom to be paid	Autumn instalment	Spring instalment
		Latest date	Latest date
1	2	3	4
ZILLA TAJPUR			
Group I			
1. Kauria	} Tahsildar, Sylhet.	30th Sep.	7th May.
2. Gayar			
3. Ichha Kalas			
4. Shafinagar			
5. Howli Sunaita... ..			
6. Kuruya			
Group II			
1. Dulali	} Ditto ...	Ditto ...	14th „
2. Harinagar			
3. Karanshi			
4. Sikandarpur			
5. Arangpur			
6. Lakhipur			
7. Barunga			
Group III			
1. Boaljur	} Ditto ...	Ditto ...	21st „
2. Betri Kul			
3. Muktarpur			
4. Goharpur			
Group IV			
1. Khalisha Banbhag	} Ditto ...	Ditto ...	28th „
2. Baju Banbhag			
3. Kajakabad			
4. Chaitanyanagar			

Sunamganj Tahsil

ZILLA RASULGANJ								
Group I								
1. Kismat Atujan	}	Tahsildar, Sunam- ganj.	Ditto	...	14th April.	
2. Atujan	...	...				
3. Pagla	...	...				
Group II								
1. Shik Sunaita	}	Ditto	Ditto	...	28th „	
2. Naigong	...	...				
3. Baju Sinchapair	...	...				
4. Bangshi Kunda	...	...				
5. Chhatak	...	...				

APPENDIX I—*contd.**Sunamganj Tahsil—concl'd.*

<i>Zilla or pargana</i>	To whom to be paid	Autumn instalment. Latest date	Spring instalment Latest date
1	2	3	4
ZILLA RASULGANJ—concl'd.			
GROUP II—concl'd.			
6. Dohalia	Tahsildar, Sunam- ganj.	30th Sept.	28th April.
7. Baje Jatua			
8. Howli Jatua			
9. Lakhansiri			
10. Selbaras			
11. Khalisa Betal			
12. Betal			
13. Kismat Betal			
14. Noara Betal			
15. Atgaon			
16. Ramdiga			
17. Hosenabad			
18. Sukhair			
19. Jowar Baniachang			
20. Maharam			
21. Chamtola			
22. Palas			
23. Barakia			
24. Parua			
25. Lakhansiri and others			
26. Laur			
27. Howli Sinchapair			
*South Sylhet (Maulvibazar) Tahsil			
ZILLA HINGAJIA	Tahsiidar, South Sylhet.	30th Sep.	15th May.
GROUP I.			
1. Permanently-settled estates of <i>pargana</i> Langla (Nos. 17783-19206).	Ditto ...	Ditto ...	Ditto.
GROUP II.			
1. Permanently-settled estates of <i>pargana</i> Langla (Nos. 19207-21263).	Ditto ...	Ditto ...	Ditto.
2. Permanently-settled estates of <i>pargana</i> Baramchal.			
GROUP III.			
1. Permanently-settled estates of <i>pargana</i> Kanihatti.			
2. Ditto ditto Bhatera ...	Ditto ...	Ditto ...	Ditto.
3. Temporarily-settled estates of <i>parganas</i> Langla, Kanihatti, Bhatera, Baramchal, Langla-Patharia, Patharia and Kanihatti-Alinagar.			
4. Revenue-free estates and waste land grants of all <i>parganas</i> of <i>zilla</i> Hingajia.			

*Substituted for the old entries under South Sylhet (Maulvibazar) Tahsil, Zilla Rajnagar, Groups I and II and Zilla Noakhali, Groups I and II by C. S. No.49 to the fifth edition of this Manual.

South Sylhet (Maulvibazar) Tahsil.—Contd.

<i>Zilla or pargana</i>	To whom to be paid	Autumn instalment	Spring instalment
1	2	Latest date	Latest date
ZILLA—RAJNAGAR			
GROUP I.			
1. Permanently-settled estates of <i>pargana</i> Ita.	Tahsildar, South Sylhet.	30th Sep.	14th April.
2. Ditto ditto Ita Panishail ...	} Ditto ...	Ditto ...	28th April.
3. Ditto ditto Howli Panishail ...			
4. Ditto ditto Chhaychiri ...			
5. Ditto ditto Adampur ...			
6. Ditto ditto Bhanugach ...			
7. Ditto ditto Chaitanyanagar ...	Ditto ...	Ditto ...	14th April.
8. Waste land grants of <i>parganas</i> Ita and Alinagar.			
9. Waste land grants of all the remaining <i>parganas</i> of <i>Zilla</i> Rajnagar.	Ditto ...	Ditto ...	28th April.
GROUP II.			
1. Permanently-settled estates of <i>pargana</i> Alinagar.	Ditto ...	Ditto ...	14th April.
2. Ditto ditto Indeswar ...	Ditto ...	Ditto ...	28th April.
GROUP III.			
Permanently-settled estates of <i>pargana</i> Shamshernagar.	Ditto ...	Ditto ...	Ditto..
GROUP IV.			
1. Temporarily-settled estates and revenue-free estates of <i>parganas</i> Ita and Alinagar.	Ditto ...	Ditto ...	14th April.
2. Temporarily-settled estates and revenue-free estates of <i>parganas</i> Shamshernagar, Ita-Alinagar-Shamshernagar, Ita-Shamshernagar, Ita-Alinagar, Alinagar-Shamshernagar, Langla-Alinagar-Shamshernagar, Indeswar, Chhayasiri, Adampur and Bhanugach.	Ditto ...	Ditto ...	28th April.

South Sylhet (Maulvibazar) Tahsil.—Concl'd.

Zilla or pargana	To whom to be paid	Autumn instalment	Spring instalment
		Latest date	Latest date
1	2	3	4
ZILLA—NOAKHALI			
GROUP I.			
1. Permanently-settled estates of pargana Chowalish (Nos.47271—48360).	Tahsildar, South Sylhet.	30th Sep.	7th May.
GROUP II.			
1. Permanently-settled estates of pargana Chowalish (Nos. 48361—50068).	} Ditto ...	Ditto ...	Ditto.
2. Permanently-settled estates of pargana Shaistanagar.			
GROUP III.			
1. Permanently-settled estates of pargana Chaitanyanagar.	Ditto ...	Ditto ...	Ditto.
2. Ditto ditto Athangiri ...	} Ditto ...	Ditto ...	22nd May.
3. Ditto ditto Pachaun ...			
4. Ditto ditto Howli Satrasati			
5. Ditto ditto Sujabad ...			
GROUP IV.			
1. Permanently-settled estates of pargana Chautali.	} Ditto ...	Ditto ...	Ditto.
2. Ditto ditto Balisira ...			
3. Ditto ditto Satgaon ...			
4. Ditto ditto Kismat Satgaon			
5. Ditto ditto Gayasnagar ...			
GROUP V.			
1. Temporarily-settled estates and revenue-free estates and waste land grants of pargana Chowalish, Shaistanagar and Chaitanyanagar	Ditto ...	Ditto ...	7th May.
2. Temporarily-settled estates, revenue-free estates, and waste land grants of Athangiri, Pachaun, Howlisatrasati, Sujabad, Chowtali, Balisira, Satgaon, Kismat-Satgaon, and Gayasnagar.	Ditto ...	Ditto ...	22nd ..

APPENDIX I—*contd.**Habiganj Tahsil*

<i>Zilla or pargana</i>	To whom to be paid	Autumn instalment	Spring instalment
		Latest date	Latest date
1	2	3	4
ZILLA NABIGANJ			
GROUP I			
1. Dinaipur	} Tahsildar, Habiganj.	30th Sep.	7th April.
2. Mandarkandi			
3. Chouki			
4. Marakair			
GROUP II			
Baniyachang	Ditto ...	Ditto ...	14th „
GROUP III			
1. Juar Baniyachang	} Ditto ...	Ditto ...	21st „
2. Agna			
3. Bethangal			
4. Juansai			
5. Kursa			
6. Baju Satrasati			
7. Kismat Satrasati			
8. Baju Sunaita... ..			
9. Jantari			
10. Jalsuka			
ZILLA SANKARPASA			
GROUP I			
Bejura	Ditto ...	Ditto ...	28th „
GROUP II			
1. Uchail	} Ditto ...	Ditto ...	5th May.
2. Lakhai			
3. Richi			
4. Magishpur			
5. Gayashnagar			
6. Kasimnagar			
7. Mantola			

APPENDIX I—*contd.**Habiganj Tahsil (concl'd.) and Karimganj Tahsil*

<i>Zilla or pargana</i>	To whom to be paid	Autumn instalment	Spring instalment
		Latest date	Latest date
1	2	3	4
ZILLA LASKARPUR			
GROUP I			
Tarap	Tahsildar, Habiganj.	30th Sep.	12th May.
GROUP II			
1. Fayzabad	} Tahsildar, Habiganj.	Ditto ...	22nd „
2. Nurul Hasannagar			
3. Gada Hasannagar			
4. Usainagar			
5. Daudnagar			
6. Reazpur			
7. Raghunandan			
8. Anandapur			
9. Putijuri			
10. Bamai			
Karimganj Tahsil			
GROUP I			
1. Chapghat	Tahsildar, Karimganj.	Ditto ...	7th April.
GROUP II			
1. Muhammadpur	} Ditto ...	Ditto ...	14th „
2. Dubag			
3. Etesannagar			
4. Bharan			
5. Ichhamati			
GROUP III			
1. Bade Deorail	} Ditto ...	Ditto ...	21st „
2. Balaut			
3. Panchakhanda Kala			
4. Arrangabad Matikata			
GROUP IV			
1. Shabajpur	} Ditto	28th „
2. Bahadurpur			
3. Kshudra Panchakhanda			

APPENDIX I—concl'd.

Karimganj Tahsil (concl'd.) and Patharkandi Tahsil

Zilla or pargana	To whom to be paid	Autumn Instalment	Spring Instalment
		Latest date	Latest date
1	2	3	4
ZILLA LASKARPUR—concl'd.			
GROUP V			
1. Jafargarh	} Tahsildar, Karimganj.	30th Sep...	7th May.
2. Paldar			
3. Kusiarkul			
GROUP VI			
1. Kismat Kusiarkul	} Ditto ...	Ditto ...	14th „
2. Bade Kusiarkul			
3. Akbarpur			
4. Egarasati			
5. Bade Kumrisail			
6. Dauadi			
7. Barpara			
8. Rafinagar			
9. Barpara-Rafinagar			
GROUP VII			
1. Charkhai	} Ditto ...	Ditto ...	21st „
2. Agiaram			
3. Barahal			
4. Shahabad			
5. Sadimapur			
6. Shaibag			
7. Chaitannagar, No. I			
8. Sengram			
9. Dhakauttar			
GROUP VIII			
1. Baralekha	} Ditto ...	Ditto ...	28th „
2. Chuttalekha			
3. Patharia			
4. Yakubnagar			
5. Chaitannagar, No. II			
6. Patharia-Bahadurpur			
Patharkandi Tahsil			
1. Pratabgarh	} Tahsildar, Pathar- kandi.	Ditto ...	{ 14th „ 28th „
2. Egarasati Paldar			

APPENDIX II.

Rules under sections 34(2)(c), 35(2) and 72(c) of the Assam Forest Regulation, 1891^[1] to regulate the grazing in the unclassified State forests^[2] in the Assam Valley Division and in the districts of Cachar and Sylhet (excluding the Hakaluki Haor Sylhet and the North Cachar Hills in Cachar) and the payment of fees therefor.

Extent.

1. The following rules shall govern the grazing of buffaloes, cattle and elephants in unclassified State forests, whether reserved for grazing or not^[4], in the Assam Valley Division and the districts of Cachar and Sylhet (excluding the Hakaluki Haor in Sylhet and the North Cachar Hills in Cachar), and the payment of fees therefor.

Note.—Those portions of the rules which are printed in italics shall apply only to notified areas as defined in rule 2(c) in modification of the remaining rules, which shall apply *mutatis mutandis* to such notified areas.

Definitions.

2.(a) The term 'unclassified State forests' means any land at the disposal of the ⁵[Crown] and not included in a reserved forest or in a village forest or in a village grazing ground.

(b) The term 'village grazing ground' means an area of land reserved as such by a Deputy Commissioner under the rules made under the Assam Land and Revenue Regulation, 1886, as subsequently amended.

(c) The term 'officer in-charge of grazing' denotes, in each district, an Assistant Commissioner or Extra Assistant Commissioner entrusted with this work by the Deputy Commissioner, or, if no officer has been so entrusted, the Deputy Commissioner himself.

(d) The term 'officer making the assessment' denotes, in each district, the Grazing Superintendent or a Sub-Deputy Collector or other officer deputed by the Deputy Commissioner for the purpose of checking the numbers shewn in applications for grazing permits, assessing the fees payable and issuing permits for grazing.

(1) Substituted for the old Appendix II by Correction slip No.47 to the fifth edition of this Manual.

(2) The words "and section 13 of the Assam Land and Revenue Regulation 1886, were deleted by Notification No.2001-R., dated the 23rd June 1937.

(3) The words "and village grazing grounds" were deleted by Notification No. 2001-R., dated the 23rd June 1937.

(4) The words "and in village grazing grounds" were deleted by Notification No.2001-R., dated the 23rd June 1937.

(5) Substituted for the word "Government" vide Notification No.14-R., dated the 4th May 1938.

¹(e) The term 'notified area' means an area reserved under rule 3(i) which has been notified by the Deputy Commissioner in the *Assam Gazette* as an area in which the procedure of enumeration, the incidence of grazing fees, the control of numbers of animals admitted and the fixation of *khuti* or *bathan* sites shall be operated with the assistance of the Department dealing with live-stock improvement.

3.(i) The Deputy Commissioner may reserve areas for grazing for the general public and for professional graziers apart from areas reserved as village grazing grounds. Such reserved areas shall be entered in a register in the office of the Deputy Commissioner or Subdivisional Officer. The maximum number of cattle for grazing in such areas should, from time to time, be fixed by the Deputy Commissioner. He may forbid the issue of permits in excess of such number as he may deem fit and may, at his discretion, distribute the maximum by way of ration between the owners or graziers concerned and order the owners or graziers not to keep or graze any animal in excess of such ration in the reserve. The orders of the Deputy Commissioner shall be served on the owners or the graziers by a notice stating therein the time, running from the date of the service of the order, within which the animal or animals in excess should be removed.

Determination of grazing reserves and notified areas and limitation of numbers grazing.

Any person or persons, on whom the notice is served, disobeying the order intentionally shall be liable to a penalty which may extend to two hundred rupees, and, when such disobedience is continued, to a further penalty which may extend to fifty rupees for each day during which such breach continues.

Note.—The object of this rule regarding numbers is to give powers to prevent over-grazing of any particular area, even to the extent of practically closing it for recuperation.

(ii) The Deputy Commissioner or the Subdivisional Officer may fix the sites of the *khutis* or *bathans* and these shall not be moved to a new site without the permission of the Deputy Commissioner or the Subdivisional Officer. Elephants shall not be moved from one reserved area [*] to another without similar permission.

Movement of cattle from one reserved area to ther.

Any person infringing this rule shall be liable under section 35(2) of the Assam Forest Regulation to a fine which may extend to one hundred rupees.

Substituted for the old sub-rule 2(e) by Notification No.2001-R., dated the 3rd June 1937.

*The words, "or village grazing ground" were deleted by Notification No.2001-R., dated the 29th June 1937.

Notifications
of areas
reserved for
grazing.

(iii) *The Deputy Director of Agriculture (Live-Stock) shall apply to the Deputy Commissioners for notification of such areas as are suitable, when required. The Deputy Commissioner shall, if he sees no objection to the proposal, cause a copy of the notification to be affixed in public view at the district or subdivisional office, at the office of the Sub-Deputy Collector concerned, if any,* and at the office of the Mohsirdar or Mauzadar concerned. The Deputy Director of Agriculture (Live-Stock) shall ensure that the graziers concerned received warning of the changes in procedure and fees caused by the area being constituted a notified area.*

***3A.** Nothing contained in these rules authorizes any person to use village grazing grounds.

Note.—The rules governing the use of the village grazing grounds are framed under the Assam Land and Revenue Regulation (Chapter III of the Rules under that Regulation.)

Liability to
fees.

4. Grazing fees on all buffaloes, cattle, and elephants grazing in unclassified State forests[†] shall be payable at the rates and by the persons prescribed in Appendix B to these rules with the following exceptions:—

- (i) No fees shall be charged for buffaloes or cattle which are under two years old on the 1st of July of the year for which a permit is applied for.
- (ii) The following persons are exempted from the payment of grazing fees for buffaloes or cattle provided they are domiciled in the neighbourhood:—
 - (a) Cultivators who are not interested in a dairy business, or in a cattle-breeding or trading business, or in a buffalo-breeding or trading business, and who do not keep their cattle in areas reserved for professional graziers.
 - (b) Residents other than cultivators, who keep their cattle for their private milk supply, and do not trade in dairy-produce or cattle or buffaloes, and who do not keep their cattle in areas reserved for professional graziers.

Note 1.—A herdsman, in the absence of the owner of the animal, shall be liable for all dues payable in respect of animals found in his charge.

Note 2.—A person who deals in dairy-produce, etc., is not exempted under this rule because he happens to have land under cultivation; nor does an owner of cattle, etc., become liable to assessment merely because he occasionally sells his surplus stock of dairy-produce or cattle, etc. Whether any person is or is not a trader or interested in a business under these rules is a question of fact to be decided by the officer in charge of grazing. When there is any doubt the assessee should get the benefit of it.

*Inserted by Notification No.2001-R., dated the 23rd June 1937.

† The words "or in village grazing grounds" were deleted by Notification No.2001-R., dated the 23rd June 1937.

- (iii) In "notified areas" no fees shall be charged for breeding bulls or for young bulls destined to be future breeding bulls—in the case of cattle only—provided such bulls and young bulls are, in the opinion of the officer of the Agricultural Department (who shall not be below the rank of Inspector) deputed for this work by the Deputy Director of Agriculture (Live-Stock), necessary and suitable for the purpose of breeding.

Note.—To qualify for exemption, bulls mentioned in clause (iii) should be of the best quality, available in the herds of cattle in which they breed. Bulls of a quality not sufficient to justify exemption under (iii) should be classified as 'Uncastrated Males' and assessed accordingly.

5. (i) All persons liable, in accordance with Appendix B, to the payment of fees for grazing, not being exempted under rule 4 shall take out permits for all buffaloes, cattle or elephants kept in their charge in the form prescribed in Appendix A to these rules. Enumeration of animals and application for grazing permits.

(ii) Before the end of May in each year the *mohsirdar* or, where there is no *mohsirdar*, the *mauzadar* or other person, directed by the Deputy Commissioner to do so, shall send in to the officer making the assessment a list of all persons whom he considers liable to assessment under these rules. He shall at the same time serve on every person in the list the form of application prescribed in Appendix C, and note that he has done so against each name in the list. The officer making the assessment shall take similar action in the case of any other person whom he considers liable to assessment and shall submit the complete list to the officer in charge of grazing.

(iii) In 'notified areas' the officer of the Agricultural Department, not below the rank of Inspector, deputed for the work, and not the *mohsirdar* or *mauzadar* or other persons directed by the Deputy Commissioner to do so outside such areas, shall send in the list of all persons liable to assessment to the officer making the assessment after inspecting the cattle, and shall show in this list the number of cattle classified according to Appendix A. He shall send a copy of this list to the Deputy Director of Agriculture (Live-Stock) and shall at the same time serve on the graziers the form of application prescribed in Appendix C and note that he has done so against each name in the list. The officer making the assessment shall submit the complete list to the officer in charge of grazing.

(iv) After filling in the particulars in the appropriate columns of the aforesaid form, and signing the affidavit thereon, the grazier shall apply for a permit by presenting the form before the 1st of July each year (or within one month of receipt of the form of application whichever shall be later) to the officer in charge of grazing, the Grazing

Superintendent or any other officer specially authorised by the Deputy Commissioner to receive such applications and issue permits.

Note.—It shall be the duty of the grazing clerk or the officer authorised to receive the application, to fill in the form of application for illiterate graziers at their request and without fee.

Check and
Assessment.

6. (i) The officer making the assessment, whether application has been made to himself in accordance with the orders of the Deputy Commissioner under rule 5 (iv), or he has received the list and applications for permits from the officer in charge of grazing, shall check the actual number of cattle liable to assessment, in unclassified State forests [(1)] with the permits issued. He shall be empowered to make summary assessment of unreported cattle on the spot.

(ii) Graziers who commence to graze their cattle in a district during the course of the year shall apply for a permit stating the number of assessable animals in their charge within one month of the date of their doing so. Similarly, graziers who have been assessed to grazing fees in one district in the previous year, or who have received a form of application as prescribed in rule 5(ii) or (iii) in the current year, and who move to another district without having obtained a permit, shall apply for a permit within one month of the date of their arrival in the district to which they have moved.

In 'notified areas' such applications shall be made to the Agricultural Inspector concerned who shall classify the cattle and forward the application to the officer in charge of grazing or other officer authorised by the Deputy Commissioner to receive such applications.

(iii) If after the issue of a permit, and before the 30th June following, a permit-holder becomes possessed of more buffaloes, cattle or elephants liable to fees than are included in his permit, he shall apply to the officer in charge of grazing, or other officer authorised by the Deputy Commissioner to receive such applications, within fifteen days for an additional permit. If the date on which he becomes possessed of such animals is before the 1st of January, he shall be required to pay the fees for a full year at the time of issue of the additional permit; if after the 1st of January, he shall be required to pay half the annual fees.

In 'notified areas' applications for such additional permits shall be made to the Agricultural Inspector concerned, who shall classify the cattle and forward the application to the officer in charge of grazing or other officer authorised by the Deputy Commissioner to receive such applications.

(1) The words "or village grazing grounds" were deleted by Notification No. 2001-R., dated the 23rd June 1937.

(iv) Any person who fails to apply in time for a permit for the full number of animals liable to assessment shall be liable to summary assessment on the spot by the officer making the assessment and may be required to pay double the amount of fee due on any unreported animals found in his charge. Summary Assessment.

(1) At the time of making the assessment the officer shall deliver to the person found in charge of the cattle a notice in the form in Appendix D.

(2) (v) The fees and penalties due on such summary assessment shall be collected by the *mohsirdar* or *mauzadar* or other officer authorised by the Deputy Commissioner. Rewards up to the whole amount of the penalties assessed may be granted by the Deputy Commissioner, with the sanction of the Commissioner of Divisions, to persons, other than those responsible for the assessment or collection of the grazing fees, who give information as to the existence of unreported animals.

(vi) *In 'notified areas' young bulls, other than those necessary and approved for breeding, which reach the age of two years subsequent to the issue for the permit, shall, if they remain uncastrated, be liable to summary assessment at the rate for uncastrated males. Requisition for such summary assessment will be made by the Agricultural Inspector concerned to the officer making the assessment, a copy being sent to the Deputy Director of Agriculture (Live-Stock).*

7. (i) Two-thirds of the grazing fees prescribed in Appendix B of these rules shall be paid at the time the application is presented and a permit shall then be issued which shall cover the period from the 1st July to the 30th June following. The remaining one-third shall be paid to the *mohsirdar* or *mauzadar*, or any other officer authorised by the Deputy Commissioner, not later than the 1st of December following. Full fees shall be charged for cattle, buffaloes and elephants arriving in a district before the 1st January and half fees for those arriving after that date, but allowance shall be made for any fees already paid to the Provincial Government in any part of the province for the year in question. Such fees shall be payable at the time of the issue of the permit. Payment and recovery of grazing fees.

(ii) Deputy Commissioners are authorised to lay down a scale of fees differing from those prescribed herein in the case of grazing reserves to which a cattle-breeding or milk-producing scheme approved by the Provincial Government Commissioner has been applied. Variation in fees.

(iii) In 'notified areas' the modified rates of fees shown in Appendix B shall be applied according to the classification made by the Agricultural Inspector concerned, viz., necessary and approved breeding bulls shall graze free and uncastrated males other than breeding bulls shall be assessed at three times the ordinary fees. Castration done subsequently to the Agricultural Inspector's classification shall not entitle the owner or herdsman to any reduction in this assessment.

Arrears of fees.

(iv) Arrear of grazing fees payable under these rules are recoverable as arrears of land revenue.

Remission of fees.

8.(i) Deputy Commissioners are authorised to remit the unpaid portion of the fees in cases in which their realisation would cause hardship, e.g., in the case of a number of animals destroyed by an outbreak of disease or when animals are sold by an order of a Court.

(ii) The Deputy Commissioner or the Subdivisional Officer may remit the fees payable by poor persons in cases of hardship.

(iii) When animals have been assessed to *[or exempted from] grazing fees by the Forest Department for grazing in Forest Reserves, they shall not also be liable to assessment for grazing in unclassified State forests[†] provided that the owner or grazier can produce a valid Forest Department permit. Similarly animals which have been assessed to *[or exempted from] grazing fees in unclassified State forests[†] shall not be liable also to assessment to grazing fees in Reserve Forests where such grazing is allowed, provided that the owner or grazier can produce a valid permit issued under the rules. In each case this prohibition expires with the expiry of the period covered by the permit.

Enquiries and appeals.

9.(i) When the return made under rule 5(iv) differs from the assessment list sent by the *mohsirdar* or *mauzadar* or other person directed by the Deputy Commissioner to do so, the officer in charge of grazing will send all cases which he deems deserving of inquiry to the officer making the assessment. The latter will inform the assessee of the result of his inquiry and it will be open to the assessee to appeal to the officer in charge of grazing for a further inquiry. This inquiry will be conducted as a proceeding of a judicial nature. When the Deputy Commissioner himself conducts the inquiry there will be an appeal to the Commissioner; when he does not, there will be an appeal to the Deputy Commissioner: provided that no appeal shall lie after the expiry of six weeks from the date of the order appealed against.

* Added by Dy. No. L. Rev.—269 of 1937.

† The words "or village grazing grounds" were deleted by Notification No. 2001-R., dated the 23rd June 1937.

(ii) An appeal against summary assessment shall lie within 30 days of such assessment to the Deputy Commissioner of the district: provided that if the assessment has been made by the Deputy Commissioner himself no appeal shall lie.

(iii) In "notified areas" appeals against enumeration and classification made by an officer of the Agricultural Department shall be referred to the Deputy Director of Agriculture (Live-Stock) for the first inquiry.

10. The Commissioner shall have general control and revisionary powers in all matters relating to grazing within his division. Control by
Commis-
sioner.

APPENDIX A PERMIT FOR GRAZING

(Words in italics apply to 'notified areas' only.)

District _____ Book No. _____ Permit No. _____

Name _____

Residence _____

1	2	3	4	5	6			7
Locality	Date of expiry of permit	Description of animal over two years of age	Number of animals	Date of payment	Fees paid			Remarks
					1st kist		2nd kist	
					Rs.	as.	p.	
		1. Buffaloes.						
		2. Cattle.						
		(a) Cows.						
		(b) Castrated males.						
		(c) Uncastrated males (other than breeding bulls).						
		(d) Breeding bulls.						
		3. Elephants.						
		4. Elephant calves up to the age of two years.						

Date of issue _____

*Signature and designation of officer
issuing permit.*

NOTICE

1. The holder of this permit is entitled to graze the number of buffaloes, cattle and elephants entered in columns 3 and 4 of the permit in the locality entered in column 1.

2. He shall not move his *bathan* or *khuti* to a new site or his elephants from one grazing area to another without the permission of the Deputy Commissioner or Subdivisional Officer. The penalty for the infringement of this rule is a fine which may extend to one hundred rupees.

3.(i) A person wishing to graze buffaloes, cattle or elephants in unclassified State forests[*] shall apply for a permit before the 1st of July each year to the officer in charge of grazing, the Grazing Superintendent, or any other officer specially authorised by the Deputy Commissioner to receive such application, and shall declare the number of his buffaloes, cattle and elephants, and the place or places where he desires to graze them. He shall pay to the officer issuing the permit two-thirds of the grazing fees at the time of issue. The balance of the fee shall be paid to the *mauzadar* or *mohsirdar* or other authorised officer not later than the 1st of December following. All permits expire on the 30th June.

(ii) *In the 'notified area' persons grazing cattle under this permit shall castrate their bulls, other than those passed as suitable and necessary for breeding by an officer of the Agricultural Department not below the rank of Inspector, before they reach the age of two years. Persons disregarding this rule are liable to have their uncastrated bulls, other than breeding bulls, assessed at three times the ordinary rate. Bulls passed as suitable and necessary for breeding shall graze free. (Does not apply to buffaloes.)*

4. Any person who fails to apply in time for permits for the full number of buffaloes, cattle or elephants in his charge which are liable to pay grazing fees, may be required to pay double the amount of fee due on any unreported animals omitted from his application.

5. If after the issue of a permit, and before the 30th June following, a permit-holder becomes possessed of more buffaloes, cattle or elephants liable to grazing fees than are included in the permit, he shall apply to the officer in charge of grazing, the Grazing Superintendent or other authorised officer, within fifteen days for an additional permit. If the date on which he becomes possessed of such animals is before the 1st January, he shall be required to pay the fees for a full year at the time of issue of the permit; if after the 1st January, he shall pay half the annual fees.

* The words "or village grazing grounds" were deleted by Notification No. 2001-R., dated the 23rd June 1937.

6. No fees shall be charged on buffaloes or cattle which are under two years old on the 1st July of the year for which a permit is issued; except that in the 'notified areas' bulls not selected for breeding, which attain the age of two years during the year, shall, if uncastrated, be liable to assessment at any time throughout the year.

†7. *Katcha* receipts should on no account be given by *mohsirdars*. Such receipts will not be accepted as an acquittance of the liability of the graziers.

APPENDIX B

Rates of fees payable by the owner or possessor or by the head of a joint family which owns or has in its possession any cattle, buffaloes or elephants grazing in unclassified State forests.[¹]

Kind of animal	Rates leviable in Lakhimpur, Sibsagar, Nowgong, Darrang, Kamrup and Goalpara.	Rates leviable in the Garo Hills.	Rates leviable in Sylhet and Cachar.
1	2	3	4
1. Buffaloes ..	Three rupees per head per annum.	Six rupees per head per annum ² [outside Tura Town, and three rupees within Tura Town.]	One rupee per head per annum.
2. Cattle ..	Six annas per head per annum.	Twelve annas per head per annum. Cows, sheep and goats kept within Tura town are exempted from taxation.	Four annas per head per annum.
3. Elephants ..	Fifteen rupees per head per annum or one rupee and eight annas per head per mensem.	Fifteen rupees per head per annum or one rupee and eight annas per head per mensem.	Fifteen rupees per head per annum or one rupee and eight annas per head per mensem.
4. Elephant calves up to the age of two years.	Half the rate for Elephants.	Half the rate for Elephants.	Half the rate for Elephants.
(Modification in rates of fees payable in notified areas only.)			
1. Selected breeding bulls.	Free	Free	Free.
2. Castrated males	Six annas per head per annum.	Twelve annas per head per annum.	Four annas per head per annum.
3. Uncastrated males (other than breeding bulls).	One rupee and two annas per head per annum.	Two rupees and four annas per head per annum.	Twelve annas per head per annum.

† Added by Notification No.3800-R., dated the 14th August 1940.

(1) The words " and village grazing grounds " were deleted by Notification No. 2401-R., dated the 23rd June 1937.

(2) Added by Notification No. 2785-R., dated the 8th August 1938.

APPENDIX C

FORM OF APPLICATION FOR GRAZING PERMITS.

Date	Name of grazier, his father's name and residence.	Situation of <i>bathan</i> or <i>khuti</i> .	Number and kind of animals in his owner- ship or charge.	Remarks.
1	2	3	4	5
			1. Buffaloes. 2. Cattle. 3. Elephants. 4. Elephants calves up to the age of two years.	

I solemnly declare that the statement made above is true to my knowledge, it conceals nothing and no part of it is false.

Dated.....

.....
Signature of applicant.

Form of application for grazing permits in 'Notified Areas' only

Date	Name of grazier, his father's name and residence	Situation of ba- than or khuti	Number and kind of animals in his ownership or charge	Remarks
1	2	3	4	5
			1. Buffaloes. 2. Cattle— (a) Cows. (b) Castrated males. (c) Uncastrated males other than breeding bulls. (d) Breeding bulls. 3. Elephants. 4. Elephant calves up to the age of two years.	

I solemnly declare that the statement made above is true to my knowledge, it conceals nothing and no part of it is false.

Dated.....

.....
Signature of applicant.

APPENDIX D.*FORM OF NOTICE OF SUMMARY ASSESSMENT.**

The following animals belonging to.....
 were found without permit at.....On.....
 and are assessed to Rs.....

An appeal against this assessment may be lodged
 within 30 days to the Deputy Commissioner of.....

Name of person on whom notice served.....

Dated

Signature.

APPENDIX III.

Rules under Sections 34(2)(e), 35(2) and 72(C) of the Assam Forest Regulation, 1891, to regulate the grazing of cattle in the unclassed State forests in the Hakaluki Haor in the district of Sylhet.

1. *Definition.*—In these rules—

- (a) the term “professional grazier” means any person who keeps or grazes cattle in the Hakaluki Haor either in consideration of payment by the owner of the cattle or for purposes of trade.
- (b) the term “cattle” means elephants, buffaloes, bulls, bullocks and cows.

2. Every professional grazier who grazes cattle in the Hakaluki Haor must have a regular *bathan*, the site for which will be determined by the *Tahsildar*, and must take out a permit in the form given in Appendix A.

(1) Professional graziers must take out permits for all cattle kept in their charge in *bathans* whether they belong to them or not.

(2) No permit shall issue to a professional grazier who has no regular *bathan* in the Haor and no professional grazier shall be allowed to graze in the Haor any cattle other than those kept in his authorised *bathan*.

3. On the 1st November each year or within three days of their arrival in the Haor all professional graziers must apply in writing for a permit to the *Tahsildar*, Hakaluki, and declare at the same time the number and kind of cattle in their possession.

4. One-half of the fees due shall be paid at the time of application for the permit and the other half before the first day of February next succeeding. After that date attachment will issue against all defaulters.

5. Permits will cover the land revenue year from 1st July to 30th June following.

6. If after the issue of a permit, and before the close of the year ending 30th June, a professional grazier becomes possessed of more cattle liable to tax than are included in the permit, he shall apply within fifteen days to the *Tahsildar*, Hakaluki, for an additional permit. If such additional permit is issued before the 1st of January, he shall be required to pay the fees for a full year at the time of issue of the permit; if after the 1st January, he shall pay half the annual fees.

7. The *Tahsildar* shall within two weeks of the application for a permit (or additional permit) under these rules either issue such permit or record an order refusing it together with the grounds for refusal.

8. No fees will be charged on cattle which are under one year old at the time of the issue of the permit.

9. If at any time a professional grazier is found in possession of cattle in respect of which a permit is required but which are not covered by a permit, double fees will be charged for all such cattle. Rewards up to the whole of the value of the excess fee realized may be granted by the Deputy Commissioner to any person, other than a gazetted officer, giving information as to the existence of unreported cattle.

10. Fees shall be payable at the rates prescribed in Appendix B to these rules.

11. An appeal against erroneous or improper assessment or enumeration or against the improper refusal of a permit shall lie to the Subdivisional Officer and must be filed within one month of the receipt of the permit issued or of the order refusing the permit, as the case may be. In the event of a permit (or additional permit) being finally refused, all fees paid by the applicant on that account shall be refunded to him forthwith.

12. Fodder grass shall not be cut and removed by boat from the Hakaluki *Haor* except under cover of a permit obtained from the *Tahsildar*, Hakaluki on payment of a fee of rupee one per boat per year running from the 1st July to the 30th June following.

13. Any professional grazier grazing cattle on the *Haor* in contravention of any of the rules above shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to one hundred rupees, or with both, in addition, or as an alternative, to any other penalty prescribed in these rules :

Provided that the total of such fines and penalty shall not exceed five hundred rupees.

APPENDIX A.**PERMIT FOR GRAZING.**

.....District.

Book No.Permit No.....

Name.....

Residence.....

Locality	Date of expiry of permit	Description of animal	Number	Rate.	Amount	Remarks

The

19 .

*Tahsildar, Hakaluki.***APPENDIX B****RATES OF FEES LEVIABLE FROM PROFESSIONAL GRAZIERS.**

Kind of animal	Rates leviable	Remarks
1	2	3
1. Buffalo	One rupee per head per annum.	
2. Other horned cattle (<i>i.e.</i> , bulls, bullocks and cows).	Four annas per head per annum.	
3. Elephant	Twenty rupees per head per annum.	
4. Elephant calf	Half the rate of an elephant.	

APPENDIX IV.

Rules under section 6 of the Indian Fisheries Act, 1897, and sections 155 and 156 of the Assam Land and Revenue Regulation, in respect of the waters declared to be fisheries under section 16 of the Assam Land and Revenue Regulation in the Hakaluki Haor in the district of Sylhet.

1. All fishing, without a lease, license, or permit, previously obtained from the Deputy Commissioner, or such other officer as the Deputy Commissioner may appoint for the purpose, in the fisheries in the Hakaluki Haor proclaimed under section 16 of the Assam Land and Revenue Regulation, 1886, is prohibited. Each person fishing must carry his license or permit with him and produce it when called upon to do so by any one authorised on that behalf.

(¹) 2. No such fisheries shall be settled otherwise than by sale according to the procedure laid down in Chapter X of Part VI of the Assam Land Revenue Manual, except with the previous sanction of the Provincial Government.

(²) *Note.*—The procedure for the sale laid down in rules 180—191 inclusive in Chapter X of Part VI of the Manual shall be followed.

3. The Deputy Commissioner or the Subdivisional Officer with the previous sanction of the Deputy Commissioner shall have power to prescribe the mesh of the nets, and the fixed engines or other contrivances which can be used, the depth of water which must be left in each *beel* at the time of fishing, the manner in which the fishery operations shall be carried on, and also to lay down any other conditions which may be considered necessary. Such conditions shall be specified in the sale notices, and shall be proclaimed before the sale begins or the settlement is granted.

4. The Deputy Commissioner or the Subdivisional Officer may in like manner grant settlement of fish-way (*kheos*) for fishing in the Hakaluki Haor.

5. Before fishing is commenced the following fees shall be paid by persons for licences to fish in the waters specified in Schedule II of the Hakaluki Haor fisheries by means of the nets and instruments mentioned below :—

Name of instruments.					Fees. Rs.
1.	<i>Bhasan Darajal</i>	...	...	...	6
2.	<i>Rig Jal</i>	...	...	...	6
3.	<i>Jhaki Jal</i>	...	...	...	6
4.	<i>Bhel Jal</i>	...	...	...	6
5.	<i>Khuti Jal</i>	...	...	...	6
6.	<i>Hepa Jal</i>	}	...	...	4
7.	<i>Jhimti Jal</i>				
8.	<i>Bara paran</i>				
9.	<i>Doo paran</i>	...	...	...	5
10.	<i>Faria (Dari)</i>	...	...	...	4
11.	<i>Lal Barshi</i>	...	...	...	6
12.	<i>Chip Barshi</i>	...	...	...	4
13.	<i>Pclain jal</i>	...	...	...	4
14.	<i>Khutbhar jal</i>	...	...	...	12
15.	<i>Bara jal</i>	...	...	...	12
16.	<i>Polo</i>	...	...	...	3
17.	<i>Kucha, jhagara</i>	...	...	...	3
18.	<i>Tarjal</i>	...	...	...	6
* { 19.	<i>Sitkajul or Kaburjal</i>	...	...	...	12
20.	<i>Darajal</i>	...	...	...	12

6. Whoever fishes, attempts to fish or abets fishing, in any of the fisheries mentioned above in contravention of these rules shall be liable to pay a penalty which may extend to one hundred rupees, and when the breach is a continuing breach, with a further fine which may extend to ten rupees for every day after the date of first conviction during which the breach is proved to have been persisted in.

7. Any magistrate, any police officer, or any person empowered under section 7 (1) of the Act † to arrest any person fishing in the aforesaid fisheries, may seize and remove any net or fixed engine which is used in his presence for fishing in the said fisheries in contravention of these rules. Any person other than a magistrate, or an officer in charge of a police station, who under the authority of this rule seizes or removes any net or fixed engine shall forthwith report the fact to the nearest magistrate or to the officer in charge of the nearest police station and shall make over to the said magistrate or officer any net or fixed engine which he has seized and removed.

8. The magistrate may order the forfeiture of any net or fixed engine proved to have been used for fishing in such fisheries in contravention of these rules.

* Added by Notification No. 2408-R., dated the 3rd August 1931.

† Indian Fisheries Act, 1897.

9. (a) Any magistrate, any police-officer, or any person empowered under section 7 (1) of the said Act* to make arrests may seize and remove any fish caught in his presence in the aforesaid fisheries in contravention of these rules.

(b) Any fish so seized by a person, other than a magistrate or an officer in charge of a police station, shall be made over with as little delay as possible to the nearest magistrate or the nearest officer in charge of a police station.

(c) A magistrate or officer in charge of a police station who has seized fish, or has received fish seized by an authorised person may, if the fish are likely to go bad before they can be brought to Court, cause them to be sold by auction.

(d) On proof that any fish were unlawfully caught in the aforesaid fisheries the magistrate may order them to be forfeited to the Provincial Government, and if they have already been sold under clause (c) of this rule the price received shall thereupon be forfeited to the Provincial Government.

†APPENDIX IVA.

Rules framed under section 6 of the Indian Fisheries Act, 1897 (IV of 1897), and sections 155 and 156 of the Assam Land and Revenue Regulation, 1886, in respect of the waters declared to be fisheries by proclamations issued from time to time under section 16 of the Regulation, other than the fisheries in the Hakaluki Haor in the district of Sylhet.

1. All fishing, without a lease previously obtained from the Deputy Commissioner of the district concerned or such other officer as he may appoint for the purpose, in the fisheries of the province proclaimed under section 16 of the Assam Land and Revenue Regulation, 1886, is prohibited. Any person fishing in the proclaimed waters must carry his lease or an authority from the lessee and produce it when called upon to do so by any officer duly authorised.

2. No fishery proclaimed under section 16 of the Assam Land and Revenue Regulation, 1886, shall be drained dry by the lessee, who shall be required to leave sufficient water for the protection of fish fry and for drinking purposes for cattle. The Deputy Commissioner or the Subdivisional Officer will, in the event of a dispute, fix the volume of water to be maintained in respect of any particular *beel* and his decision will be final.

* Indian Fisheries Act, 1897.

† Added by Notification No. RF. 2/42/116, dated the 21st March 1944.

3. The use of *mahajal* or any similar large net with meshes smaller than $2\frac{1}{2}$ inches square in any proclaimed river fishery is prohibited :

Provided that in certain cases this restriction may be relaxed by the Deputy Commissioner with the previous sanction of the Provincial Government.

4. The lessees of *beel* fisheries must keep the *beels* clear of water-hyacinth.

5. Any person contravening any of the above provisions or who fishes, attempts to fish, or abets fishing, contrary to the above provisions, shall be liable to a penalty which may extend to one hundred rupees. In addition, if the offence is contravention of rule 3, the net (*mahajal* or any net) shall be liable to confiscation.

For a second offence the lease shall be liable to cancellation in addition to any other penalty.

6. No fisheries shall be settled otherwise than by sale according to the procedure laid down in Chapter X of Part VI of the Assam Land and Revenue Manual except with the previous sanction of the Provincial Government.

7. Subject to the above rules the Deputy Commissioner, or the Subdivisional Officer with the previous sanction of the Deputy Commissioner, shall have the power to prescribe the mesh of fishing nets, and the fixed engines or other contrivances which can be used, the manner in which the fishing operations shall be carried on, and to lay down any other conditions which may be considered necessary from time to time. Such conditions shall be specified in the sale notices and shall be proclaimed before the sale begins.

INDEX

SECTION I—Index to Introduction .. i-x

SECTION II—Index to Parts I—VII .. xi-xxxix

Resumption of — of Ruran- dar Singh's territories in 1838	xxxviii	Classification of — in Darrang	lxi
Revenue — of Assam Proper and Goalpara, 1837-60 ..	xxxix	<i>Auniati Khat</i> — In Nowgong	lxxii
Ahom —		<i>Auniati Nisf-Khiraj</i> — Estates	lxxii
Boundary of — possession before and after 1662 A. D.	xxxix		
— Kingdom	xxxviii	B	
<i>Ahu</i> —	lx	Bahikhowa Phukan — — and his <i>Khat</i> in Kamrup	lxxii
<i>Ahutali</i> —		<i>Baksha</i> — Estates in Cachar	cxiii
A classification of land in Kamrup and Darrang ..	lix, lxi	<i>Baliu</i> — Classification of land in Nowgong	lxii
<i>Alatiya</i> —		<i>Balichehiya (or Kathua)</i> — Classification of land in Sibsagar	lx
A classification of land in Sibsagar	lx	Balipara Frontier Tract <i>Baliseria (or Kachua or Kathua)</i> — Classification of land ..	lvi, lxi
<i>Aman</i> —		<i>Bam</i> — Classification of land in Sibsagar	lx
A classification of land in Sylhet	xcvii	<i>Bam Rupit</i> — Classification of land in Lakhimpur	lxiii
<i>Amin</i> —	lxxxviii	<i>Banotia</i> — Classification of land in Kam- rup and Darrang	lix, lxi
<i>Amonura</i> —		<i>Banotia Ahutali</i> — No such classification in Darrang	lxi
A classification of land in Sylhet	civ	<i>Banotia Kharmatali</i> — No such classification in Darrang	lxi
Annexation —		<i>Baotali</i> — Classification of land in Kam- rup and Nowgong	lvi, lxi
— of the Bhutan Duars	xxxiv foot- note(1), xxxviii	<i>Baraj</i> — Classification of land in Sylhet	xcvi
Area —		<i>Barangami</i> — Police —. A tax	lviii
— of Assam Proper	xxxvii	<i>Bardhantali</i> — Classification of land in Kamrup and Darrang	lviii, lxi
— Bijni and Sidli Estates	xxxiv		
— of districts (<i>see</i> under each district).			
— of tea cultivation	xxv-xxviii		
(Also <i>see</i> under "Tea").			
Settled — in Assam Valley from 1912-13 to 1944-45 ..	lxiv		
— in Cachar 1928-29 and 1944-45	cxiii		
— in Sylhet	cv		
<i>Asraura</i> —			
A classification of land in Sylhet and Cachar.	lxxx, civ, cxii		
Assam —			
Formation of the province of—	<i>i et seq</i>		
Assam Code —			
— of 1837 repealed in 1862	xi		

	Page		Page
Bari—		C	
Classification of homestead land in Sibsagar, Nowgong, Lakhimpur and Jaintia Parganas	lxii, lxiii, lxxx	Border Chiefs—	
Barnes, Mr. H. C., I.C.S.—		Parganas held by — now constituted into 9 separate estates in Goalpara. . .	xxxi and footnote (3)
Resettlement of Kamrup . .	lviii	Boro-ura—	
Barondi—		Classification of land in Sylhet	civ
Classification of land in Sylhet	xcvii	Boushura—	
Basti—		Classification of land in Sylhet	civ
Ditto	xxxii, lviii	Brahmottar—	
Batia—		Lands	lxix
Ditto in Sylhet	xcvii	Cachar—	
Bausiura—		Administration. System of — under Cachari rule . .	cvi
Classification of land in the Jaintia Parganas . .	lxxx	Baksha estates in — . .	cxiii, cxiv
Bawa—		Classification of land in — in 1879-1883	cviii
Classification of land in Sylhet	xcvii	Classification of land in — in 1900	cix
Bazyafiti Daimi—		Classification of land in — in 1913-18	cxii
Class of estates in Sylhet . .	lxxxvii	History. Early — of — . .	cvi
Beckett's—		Revenue. Land — of — . .	xxi
— fifteen years' settlement of the Jaintia Parganas, 1879	lxxvii	— — — — — Miscellaneous land — of —	cxiv
Beel (see Bil)—		Settled area of — 1928-29 . .	cxiii
Bhal—		Settlement (five years) of 1838-39	cvii
Classification of basti in Darrang	lx1	Settlement (fifteen years) of 1843-44	cvii
Bhalabari—		Settlement (Captain Stewart's) of 1859	cvii
Classification of homestead land in Sylhet	ciii	Settlement (Major Boyd's) of 1879-1883	cviii
Bhalbari—		Settlement of 1900	cix
Classification of homestead land in Sibsagar and Nowgong	lx, lxii	Settlement of 1913-18 . .	cxii
Bhit—		Waste Land Lease Rules. Extension of — to the District in 1876	cx1
Classification of homestead land in Sylhet and Cachar	lxxx, xcvi, cxi	Cadastral Survey—	
Bhogdani—		The — of 1882 of Kamrup . .	xlvi
Lands	lxix	— of Pratabgarh pargana in 1890	c
Bhupal Chandra Basu,		Chamua, Chamuadar—	lxxii
Rai Bahadur—		Chandra Kanta Sen, Babu—	
His report in 1902 formed basis for subsequent classification of land in the Assam Valley	lvii-lviii	Settlement of the Jaintia Parganas in 1896 . .	lxxix
Bhutan—		Chara—	
History of — — Duars . .	xxxii, xxxiv, xxxviii.	Classification of land in Cachar	cxii
Treaty with — Government in 1865	xxxviii	Charabhit—	
Bijni—		Classification of homestead land in the Jaintia Parganas	lxxvi
— Estates taken over by the Court of Wards (1918) and released (1944)	xxxv	Charanpara—	
History of — estate	xxxiv	Classification of land in Sibsagar	lx
Settlement of "acknowledged estates" of —	xxxv	Charbharat—	
Settlement terms of — estate	xxxvi	Class of estate in Sylhet . .	lxxxviii
Bil (Beel)—		Chaudhuri—	
Classification of waste in Sylhet	xcvii	Revenue Collecting Agent . .	xli, lxvi, lxxxiv
Bilbharat—		Chechukiya—	
Class of estate in Sylhet . .	lxxxvii	Classification of land in Kamrup and Sibsagar	lix, lx
Bogle, Captain—		— — — — — Dropped from — in Darrang and Kamrup . .	lxi, lxv
Appointment of — as Special Commissioner	lxviii	Chitha—	
		Is a record of right	xviii

	Page		Page
Civil Stations—		Dewani—	
Chapter II of the Regulation		<i>Sadr—</i> (see <i>Sadr Dewani</i>).	
not applicable to — ..	xviii	Dikhu river—	
Town land rules originally		Area between — and Taukok	
applied to — only ..	ix	river included within Mokok-	
Classification—		chang in 1910	cxixvi
— of estates in Sylhet		Diwani—	
(see "Sylhet")		Acquisition of the —	
— of land for assessment		in Bengal by the British ..	xxxi, lxxxiiv
(see "Land")		Dofasal—	
Commissioner of Assam—		Classification of land in Sylhet	lxxvi xcvii
— subject to the Courts of		Dong—	
<i>Sadr Dewani</i> and <i>Sadr Board</i>		Artificial channels ..	lx i
of Revenue	xxxix	Dongtali—	
Districts under the — in		Classification of land in Kam-	
1835 and 1839	xxxix	rup and Darrang ..	lix, lx i
Cotton—		Duars—	
Sir Henry —, Chief Commis-		Bhutan or Eastern or Goal-	
sioner of Assam	lvii	para —	xxxii, xxxviii i
Cultivation—		Kamrup —	xxxviii
Annual leases issued on		Darrang —	xxxviii
fluctuating —	xliv		
Fixed and fluctuating — ..	xliv		
<i>Pam</i> —	xl and		
	footnote (2)		
		E	
D		Earthquake—	
<i>Da—</i>		— of 1897 and its effect ..	lvi
Classification of land in Sibsagar	lx	Eastern Duars—	
Dafia — <i>posa mahals</i> in		What are — and their area	xxxii
Lakhimpur	lxxiii	Edwards, Mr. A. R., I.C.S.—	
Dafias—		Resettlement of Nowgong	
— exacting six pies per bigha		(1905-09)	lxii
from the Auniati and Dakhin-		<i>Ejmali (ijmali)</i> — ..	lxxxi
pat Gossains	lxxii	Ekfasal—	
<i>Dalai—</i>	lxx, cxxii	Classification of land in Sylhet	lxxvi, xcvii
<i>Dalani—</i>		Enquiry—	
Classification of land in Nowgong	lxii	— into claims to rent-free	
Dao-tax—		lands	lxviii
Darrang—		Estates in land—	
Area and population of — ..	cxix	Different kinds of — ..	xiii
Auniati and Dakhinpat	xxxvii	<i>Lakhiraj</i> estates. Highest —	
Gossains in —	lxxii	in Assam	xiv
Classification of land in — ..	lx i		
<i>Nisf-Khiraj</i> estates in — ..	lxxi		
Rajas of —	lxxi,		
Resettlement of — and its			
results	lx-lxii		
Six-pie <i>lakhiraj</i> tenures in — ..	lxxii		
Da-Rupit—			
Classification of land in Lakhimpur	lxiii		
Dassana—			
Class of estate in Sylhet ..	lxxxvii		
— experimental survey			
(1914-17) in Sylhet	ciii		
Daul—	lxxxv		
Debottar (or Dharmottar)—			
Lands	lxviii, lxix		
	cxix		
Decennial settlement—			
— of Sylhet (1790-91)	lxxxv		
— Rules	xlvi		
Desai, Mr. S. P., I.C.S.—			
Resettlement of Kamrup			
(1923-28)	lxv		
Description—			
— of the Land and Revenue			
Regulation Chapter by			
Chapter and the rules there-			
	ii-iv		
		F	
		Faringati—	
		Classification of land ..	xxxii,
			xxxiii, lix,
			lx, lxii,
			lxiii.
		Fatasil—Khat in Kamrup ..	lxxii
		Fisheries—	
		— in the Jaintia Parganas	lxxxii
		Fixed cultivation—	
		— (see "Cultivation"). ..	
		Fluctuating cultivation—	
		— (see "Cultivation").	
		Forest Reserves—	
		Total area of — in Assam	lxxii
		Proper in 1931.	
		— in other districts (see	
		under each district).	cxiv
		Frontier Tracts—	
		Fuller, Sir Bamfylde—	
		Appointment as Chief	
		Commissioner in 1902.	lvii
		Fund—	
		Tea Rates Road — and its	xxix
		object.	

	Page		Page
Garo Hills—		Ganjong—	
Area and population of the	cxvi	(Khanjang), headquarters of	cxviii
“A” and “B” villages in the	cxvii	the North Cachar Hills.	
Acts prohibited in the —	cxviii	Gurkati—	
without a license.		(Easement right)	xcii
Agreement with the <i>Zamindars</i>	cxvii		H
of Bijni and Mechpara.		Halabadi—	
Assam Frontier Tracts Regula-	cxviii	Class of estate in Sylhet ..	lxxxvi
tion extended to the district.		——. Meaning of — ..	lxxxvi, foot-
Barring of certain enactments	cxix		note (2).
previously in force.		—— <i>Pattas</i> granted for land	lxxxvi
Boundary of the — ..	cxvi	not brought under the decen-	
Classification of land in the	cxix-cxx	nial settlement.	
Coal exists in the district ..	cxx	Hali—	
Early history and administra-	cxvi	Lands in the Jowai subdivision	cxixiii
tion.		Hamid Bakht Mazumdar,	
Elephant Preservation Act ex-	cxviii	Maulavi—	
tended.		Settlement of <i>ilam</i> lands ..	xciii-xcvi
House-tax collected by <i>Lashars</i>	cxx	Haor—	
Land Revenue ..	cxix	Classification of waste in Sylhet	xcvii
Miscellaneous Land Revenue	cxx	Hart, Mr. S. G., I.C.S.—	
Reserved Forests in the — ..	cxvii	Resettlement of Sibsagar ..	lix
Revenue administration of the	cxix	Hastabud—	
		— measurement of Sylhet ..	lxxxiv
Ghuria—		Meaning of — ..	lxxxiv, foot
<i>Zamindar</i> of — ..	cxvii		note (2).
Girish Ch. Das, Babu—		Value of — ..	lxxxv
Settlement of <i>Ilam</i> lands, 1897-	ci	Hill districts—	
1903.		Description of — ..	cxiv
Goalpara—		Revenue demand in — in	cxiv
Area and population of — ..	xxx	1928-29.	
Bijni and Sidli Duars ..	xxxiv	Hopkinson—	
Chirang and Ripu Duars ..	xxxiii	Colonel — ..	xli, xlii,
Different classes of estates in	xxxvi		xlvi
			I
Eastern Duars ..	xxxii	Ilam—	
Goalpara Tenancy Act ..	xxi	Class of estate in Sylhet ..	lxxxvii
History of — ..	xxx	History of — settlement ..	xciii
Land Revenue of — ..	xxxvi	—— Settlement Rules ..	xciii
<i>Pargana</i> Guma ..	xxxii	—— Settlement 1897-1903 ..	c
Permanently settled tracts of	xxxix	—— „ 1922-27 ..	ciii
		—— estates ..	xiii
Reserved Forests in — ..	xxxviii	—— lands held by middle-	lxxxiii
Settled area in — ..	xxxvi	men.	
Tea cultivation in — ..	xxxvii	Proprietary right in — estates	xciv
Gopal—		Recording of rights in —	xviii, lxxxv
Classification of land in Sylhet	xcvii	lands.	
Gossain ..	lxx	Ilam Daimi—	
—— of Garmara Satra in	lxxii	Class of estates in Sylhet ..	lxxxvi
Lakhimpur.		Ilam Mauzawari—	lxxxv
Auniati — of Darrang ..	lxxii	Indigenous tea—	xxv, xxviii
Dakhinpat — of Darrang ..	lxxii	—— planters ..	vii
Got—		Industry—	
Division of <i>khels</i> (see “ <i>Khel</i> ”)	xl	Tea — ..	xxv
into — in earlier revenue		(also see under “ <i>Tea</i> ”)	
administration.		Istimrari—	
Govind Chandra—		Tenures ..	xv
—— Raja of Cachar ..	cxvii-	Izad—	
	cxviii	Class of estates in Sylhet ..	lxxxviii
Guamati—			J
What is — ..	xl	Jaintia Hills—	
Guma Pargana—	xxii	Annexation of — in 1835 ..	cxii
Settlement rates for — ..	xxii-xxiii	Early history of the — ..	cxii
		Enactments and rules in force	cxiii
		House-tax imposed in 1860 ..	cxii
		Rebellion ..	cxii

	Page		Page
Jaintia Parganas—		Kanungo—	
Classification of land and rates of assessment in the — in 1856.	lxxvi-lxxvii	Passing of extension survey boundaries by — ..	xlix
Early history	lxxv <i>et seq.</i>	Keatinge—	
Parganas of the —	lxxix (foot-notes.)	—Colonel (Chief Commissioner of Assam)	lxxvii
Settlement (Chandra Kanta Sen's) of 1896..	lxxix	Kershaw, Mr. L. J., I.C.S.—	
— (Five years') of 1838 ..	lxxvi	Resettlement of Sibsagar, 1902-06 ..	lix
— (Fifteen years') of 1879.	lxxvii-lxxix	Khanjang—	
— (White's) of 1856 ..	lxxvi	— (Gunjong), headquarters of the North Cachar Hills ..	cxxviii
Jalatak—		Kharmatali—	
Classification of land ..	lx, lxi, lxii	Classification of land ..	lix
Jalatan—		Khas—	
Classification of land ..	lviii	Class of estate in Sylhet ..	lxxxviii
Jalduba—		Meaning of—estates and lands ..	xvi, foot note (8).
Classification of land ..	lxiii	—management of Sidli estate ..	xxxv
Jamabandi—		Khas Daimi—	
Is a record-of-rights ..	xviii	Class of estates in Sylhet ..	lxxxvii
Jangalburi—		Khas Halabadi—	
—Leases	vii, cx	Class of estate in Sylhet ..	lxxxvii
—Rules of 1864 extended to Sylhet in 1865 ..	xcv	Khasi and Jaintia Hills—	
—discontinued in 1876 ..	xcv	Area and population ..	cxx
Japanese invasion—	cxxvi	British villages in — ..	cxx
Jil—		Coal mining	cxxiv
Classification of waste in Sylhet ..	xc vii	Early history of the Khasi Hills ..	cxxi
Jenkins, Captain—		— " " " Jaintia Hills ..	cxxii
(afterwards General) ..		Miscellaneous land revenue ..	cxxiv
Commissioner of Assam ..	lxviii	Nongkhlaw, first headquarters in 1835 ..	cxxii
Jhalukbari Khats in		Reserved Forests in the — ..	cxx
Kamrup	lxxii	Khasra—	
Jhum—		Survey of Cachar (1879-1883) ..	cviii (foot-note).
Cultivation practised by hill people	cxvi	Khat, Khatdar	lxxii
— claimed as easement right by Zamindars in Sylhet ..	xcii	Khatian	xliv
— Regulation of 1891 ..	xcii	Khel—	
		Division of population into— ..	xl
K		Association of Bengali settlers in Cachar called— ..	cvi
Kabuliyat—		Khiraaj—	
Or acceptance' of settlement by cultivators	xlvi	Extent of subletting of—lands ..	xix
Kakoti—		Meaning of—estates ..	xiii
Agent for collection of land tax ..	xli	Periodic and annual—leases ..	xiii
Kala-azar—		Rights in—estates ..	xvi-xvi
Epidemic of — in 1891 and subsequent years and its effect in Assam proper ..	lvi	Khoa—	
Kamrup—		Sadiya	xxxvii
Area and population ..	xxxvii	Kuch Bihar Commissionership—	
Cadastral survey of—in 1882..	xlvi	—	xxx
Chamus lands in— ..	lxxii		
Classification of land in—in 1902-05	lviii—lix	L	
Classification of land in—in 1923-28	lxv	Laghtantali—	
Khats in—	lxxii	Classification of land ..	lviii
Nig-Khiraaj estates in— ..	lix	Lahitali—	
Resettlement of — in 1902-05 ..	lviii—lix	Classification of land ..	lxi, lxii, lxiii.
Resettlement of — in 1923-28 ..	lxv	Lakhimpur—	
		Area and population ..	xxxvii
		Classification of land in— ..	lxiii
		Khiraaj khats in— ..	lxxiii
		Placing of—and Sibsagar under Raja Purandar Singh and subsequent history ..	xxxvii <i>et seq.</i>
		Resettlement of—(1908-12) ..	lxiii

	Page		Page
Lakhimpur Frontier Tract—		Mahal. Jamunamuk .. .	cxxvii
Description of the— ..	cxxxi	Mahal Samil Jalkar Fisheries	lxxxj
Enactments in force in the— ..	cxxxi	Malikana—	
Land revenue and miscellaneous		Payment of—to Bijni and Sidli	xxxv, xxxvi
land revenue	cxxxi	Mandal—	
Lakhrāj—		Is a revenue officer	xlili
Meaning of—estates	xiii, xviii	Manipur—	
Advantageous character of—		Indigenous tea found in — ..	xxviji
estates	xiv	Mataka—	
— Estates are highest estates		Sadiya and — came under the	
in Assam	xiv	administration of Bengal in	
Number and area of—estates	xix	1842	xxxix
Six-pie—tenures	lxxii	Mathie, Captain—	
Land—		Special Officer for enquiry into	
Classification of land for assess-		claims to rent-free lands ..	lxvii
ment in—		Maubelha (or Athalua)—	
Assam Proper in 1854 ..	xli	Classification of land ..	lxi
Bijni and Sidli estate ..	xxxvi	Maulelia (or Athaletia)—	
Cachar	xxii	Classification of land ..	lviii
Darrang	lxi	Mauza(s)—	
Kamrup	xli, lviii-lix,	Division of districts into — ..	xlili
	lxv.	Mauzadar(s)—	
Lakhimpur	lxiii	Agent for collection of land	
Nowgong	lxii	tax	xli
Pargana guma	xxxii-xxxiii	— collects revenue in	
Ripu and chirang Duars ..	xxxiii	Assam Proper	xlili
Sibsagar	lix-lxi	— is a revenue officer ..	xlili
Sylhet	xcvii, ciii	— was required to mea-	
Comparative statement of re-		sure external fields and	
linquished—in 1911-12 and		record measurements in	
1927-28	xlvi	chutha	xliv
Division of — into “fixed” and		— has no concern with	
“fluctuating” cultivation ..	xliv	survey or assessment ..	lxvii
Estates in —	xii, xiii	—’s successor selected	
Town lands (see “Town Lands”)		ordinarily from members	
Land and Revenue Regulation—		of his family	lxvii
Description of the — Chapter		Mauzadari System—	
by Chapter	ii-iv	Introduction of — in Assam	
Origin of the —		Proper	xlili, lxvi
Land revenue (see “Reve-		— not in force in the Jaintia	
nue”) —		Parganas	lxxxi
Lister, Colonel. Political	cxxii	McSwiney, Mr. J., I.C.S.—	
Agent, Khasi Hills—		Resettlement of Darrang, 1905-	
Local Rates—		09	lxi
Amount of — in 1895-96 and		Resettlement of Kamrup 1902-	
1944-45	xxix	05	lviii
Lumding Khiraj Block—	cxxxi	Meches—	xxxiii
Lushai Hills—		Mikir Hills Tract—	
Annexation of the North		Boundary of the —	
Lushai Hills	cxxix	History of the —	
Area and population	cxxix	Land revenue and miscel-	
Enactments in force in the —	cxxix	laneous land revenue ..	cxxxi
Indigenous tea found in the —	xxviii	Lumding Khiraj Block ..	cxxxi
Land revenue and miscel-			
laneous land revenue ..	cxxx		
Reserved forests in the — ..	cxxix		
Lyngdohs	cxxi		
M			
Mackenzie, Mr. S.N.			
I.C.S.—			
Resettlement of Lakhimpur			
(1908-12)	lxiii		
Madhyam—			
Classification of homestead ..	lxi		
Mahals—			
Division of districts into — ..	xli		

	Page		Page
Milne, Mr. I.C.S.—		North Cachar Hills—	
Resettlement of Lakhimpur, 1908-12	lxiii	Area and population ..	cxvii
Mirasdars—		Assassination of Govind Chandra	cxvii
("Peasant proprietors") ..	xv, lxxvi lxxxiii, cxi	Early history and administra- tion	cxvii
Mirasdari—		Enactments in force ..	cxviii
Tenure in Cachar	cvii	Miscellaneous land revenue ..	cxviii- cxix
Miscellaneous land reve- nue—		Oil prospected in the — ..	cxix
— of Assam proper ..	xxi-xxiv, lxxiii-lxxv	Pension given to Tularam ..	cxviii
— of Cachar	cxiv	Rebellion of Tularam ..	cxvii
— of Garo Hills	cxv	Reserved forests in the — ..	cxvii
— of Khasi and Jaintia Hills	cxv		
— of Lushai Hills	cxv	North-East Frontier	Tract—
— of Naga Hills	cxv		
— of Sylhet	cxv	North Lushai Hills—	
— of the Province ..	xxi, xxiii xxiv	Annexation	cxix
Statement showing different kinds of — in 1944-45 ..	xxiv	Nowgong—	
Moghul Emperors—		Area and population of—	cxvii
Boundary of — possession		Auniati <i>khat</i> in—	lxii
after 1662 A.D.	xxx i	Classification of land in—	lxii
Tribute paid to — by Border		<i>Nisfkhiraj</i> estates in—	lxiii
Chiefs	xxxi	Resettlement of— ..	lxii
Murali—			
Classification of land ..	xcvii	O	
N		Olpara—	
Naga Hills—		Classification of land ..	lix
Area and population in the —	cxv	—dropped from—in Kamrup	lxv
Coal mines in the — ..	cxvi	— ———— in Darrang ..	lxi
Early history and administra- tion of the —	cxv	Orange groves—	
Enactments in force in the —	cxv	Assessment of—in the Jaintia	
Japanese invasion affected		Parganas (1896)	lxxix
revenue	cxvi		
Land revenue	cxvi	P	
Miscellaneous land revenue ..	cxvi	Paik(s)—	
Mokokchang subdivision ..	cxv	Each <i>got</i> (see " <i>Got</i> ") is com- posed of <i>paiks</i> or <i>raiya</i> s ..	xl
Reserved forests	cxv	— rendered service to the	
Nankar Patwarigiri—		Raja	xl
Class of estate	lxxxvii, cii	Service of—done away with	xl
Nankar—		<i>Paikan</i> Lands	lxix
Settlement 1908-1914 ..	cii	Pam Cultivation—	
Naram—		Meaning of—	xl— foot note (2)
Classification of <i>basti</i> land ..	lxi	Panisikka—	
Nazira Coal Company—	cxvii	(Easement right)	xcii
Nisf-khiraj estate—		Parganas—	
History of —	lxvii-lxx	Of the Jaintia Parganas ..	lxxix— foot note (1) and (2).
Meaning of —	lxiii	Patil—	
— in Darrang	lxi	Classification of land ..	lxxx
— in Kamrup	lix	Patni Tenures	xv, lxxxiii
— in Nowgong	lxii	Patta—	
— in Sibagar	lx-lxi	Settlement with cultivator	
Number of — in the province	lxxi	completed by issue of — ..	xliv
Owners of — sublet their		Patwaris—	
lands	xix, lxx	Corresponding to <i>mandals</i> ..	xliv, lxxxix
Special class of — in Darrang			
held by Darrang Rajas ..	lxxi		
— in Nowgong	lxxii		
Term invented in 1871 ..	lxxi		
Nizam-at Adalat—			
Commissioner of Assam subject			
to the —	xxxix		

	Page		Page
Permanently-settled estates—		Rani of Bijni ..	xxxv
Area of—in Goalpara ..	xxxii	Rebellion—	
— in Sylhet in 1866 ..	xc	— of the Khamptis ..	xxxviii
Character of, and rights in—	xv	— of the Syntengs ..	cxxii
Owner of — called <i>Zamindar</i> , <i>talukdar</i> or <i>mirasdar</i> ..	xv	— of Tularam, son of the Raja of Cachar ..	cxxv
Small — in Sylhet are <i>raiayatwari</i> in character ..	xx	Record of rights—	
<i>Pharmatoli</i> (or <i>kharmatoli</i>) — classification of land ..	lxi	<i>Chitha</i> and <i>jamabandi</i> are—	xviii
Police Barangani—		Relinquishments—	
A tax	lxviii	Comparative statement of— in 1911-12 and 1927-28 ..	xlviii
Population—		Rent Law—	
— of Assam Proper ..	xxxvii	Attempts to introduce — in Assam ..	xx
— of Darrang	xxxvii	Goalpara Tenancy Act, 1929 ..	xx
— of Goalpara	xxxvii	No special — for other districts except Goalpara and Sylhet ..	xiv, foot note (3)
— of Kamrup	xxxvii	Sylhet Tenancy Act, 1936 ..	xxi
— of Lakhimpur	xxxvii	Resettlement—	
— of Nowgong	xxxvii	— of districts (<i>see</i> under each district) —	
— of Sibsagar	xxxvii	Comparative table showing results of — in 1902 to 1912 ..	lxiii
— of other districts (<i>see</i> under each district).		Revenue—	
Pratabgarh Pargana—		Amount of different kinds of miscellaneous land — in Assam ..	xxiv
— made a separate <i>tahsil</i> in 1878	xcix	Land — of the province ..	xxi
Rates sanctioned for— ..	ci	Early — administration in Assam ..	xl
Proprietary rights—		Miscellaneous land — in Assam ..	xxi-xxiv
Meaning of— in early days..	xiii	What is miscellaneous land—	xxii
— recognised by the Land and Revenue Regulation ..	xiv	— survey of Sylhet ..	lxxxviii
Proprietor(s)—		Revenue Officers ..	ii
<i>Lakhirajdar</i> is a — ..	xiv	Rights—	
Meaning of — in earlier days ..	xiii	— in land recognised by the Land and Revenue Regulation ..	xiv
Owner of a permanently-settled estate is a — ..	xiv	Rhodes, Mr. C. K., I.C.S.—	
Purandar Singh. Raja—	xxxvii	Resettlement of Sibsagar (1923-28) ..	lxvi
R		Rubakari—	
Raiyatwari—		Meaning of — ..	xxxv
General character of small permanent settlement holders in Sylhet is also— ..	xx	Rules—	
General character of temporarily-settled estate is— ..	xix	Description of Decennial Settlement— ..	xlvi
Origin of—settlement ..	xli	Description of Fee Simple— ..	vi
— of Bijni and Sidli (<i>see</i> 'Bijni' and 'Sidli').		Description of Revised ditto ..	vi
— of Cachar	cxxvii	Description of Old Assam — (Lease-hold Grants) ..	v
— of Darrang	lxxi	Description of Special Grant — of 1838 ..	iv
— of Jaintia	lxxv, cxxii	Description of Settlement — of 1870 ..	ii
Rajbangshis— ..	xxxii	Description of Waste Land Grant — ..	iv
Rajhali Lands	cxxiii	Description of Lease — ..	vi, cxi
		Rupit—	
		— classification of land ..	xxiii, lviii

S	Page		Page
Sadharan—		Settlement Rules—	
Classification of land ..	lxi	— of 1870 were the first public declaration of rights in land ..	xlvi
Sadiya—		— superseded by the rules under the Land and Revenue Regulation ..	xlvi
Khampti chief of —. Rebel- lion of — and incorpora- tion of — in the province ..	xxxviii	— of 1892 ..	xlvi
Sadiya and Balipara Frontier Tracts—		The Decennial — ..	xlvi
Formation of the — ..	cxxxii	Sibsagar—	
Enactments in force.. ..	cxxxii	Area and population ..	xxxvii
Land and miscellaneous land revenue	cxxxiii	Classification of land in — ..	lix-lxi
Tribes of the —	cxxxii	<i>Nisf-khiraj</i> estates in — ..	lx-lxi
Sadiya Khoa—	xxxviii	Placing of — and Lakhimpur under the administration of Raja Purandar Singh ..	i
Sadr Board of Revenue—		Resettlement of — in 1902-06 ..	xxxvii
Commissioner of Assam subject to the —	xxxix	— in 1923-28 ..	lix-lxi
Sadr Dewani—		Sidli—	
Commissioner of Assam subject to the Court of — ..	xxxviii	History of — estate ..	xxxiv
Sailura—		— estate taken under <i>Khas</i> management ..	xxxv
Classification of land ..	lxxx, civ, cxii.	— estate handed back to the Raja on certain terms ..	xxxvi
Salitali—		Settlement of "acknowledged estates" of — ..	xxxv
Classification of land ..	lxi, lxii, lxiii.	Settlement terms of — ..	xxxvi
Sanads—		Siems	cxxi
Given to the Khasi <i>Siems</i> ..	cxxi and foot-note.	Six-pie lakhiraj—	
Santal Colony in Goalpara ..	xxxiii-xxxiv.	Tenures in Darrang ..	lxxii
Sardars	cxxi, cxxii	Stewart, Captain—	
Satiura—		20 years settlement of Cachar (1859)	cvii
Classification of land ..	lxxx	Survey—	
Satra	lxx	Appointment of Survey of India detachment to work under the D.L.R. ..	1
Scandinavian Mission—	xxxiv	Cadastral — in Assam Proper	xlxiii
Scott, Mr. David ..	lxviii, cxxvii	— in <i>pargana</i> Pratabgarh	
Scott, Mr. W. L., I.C.S.—		Extension —. Present pro- cedure in —	1
Settlement of Cachar (1913-18) ..	cxii	Formation of Assam Traverse Party and Drawing office ..	1
—, the Jaintia Parganas (1914-18)	lxxx	Introduction of extension — by Land Records Staff ..	xlvi
Settled area—		Revenue — of Sylhet ..	lxxxviii
— of Assam Proper in 1931 ..	lxxiii	Sylhet—	
Comparative table of — in 1912-13 and 1944-45 ..	lxiv	Area and population ..	lxv
— of Sylhet	civ	Classification of estates in — ..	lxxxvii- lxxxviii
Settlement		— — — — land in — ..	cvii, ciii
Failure to introduce long-term — from 1870-1883 ..	xlvi	History of —	lxv
Resettlement of Assam Proper in 1893	1-lvi	Jaintia Parganas	lxxxv-lxxxii
— and resettlement of dis- tricts (<i>see</i> under each district).		Miscellaneous land revenue in — ..	cv
Settlement-holder—		Number of permanently-settled estates in Sylhet	lxxxiii
Rights of —	xvi	Settled area in — in 1928-29 — Proper under permanent settlement	cv
		— Tenancy Act (<i>see</i> "Rent Law").	lxxxii

T

Sylhet—(concl'd.)—

Tahsils in —	cv
Tea cultivation in — ..	cv
Thakbast and revenue survey of Sylhet	lxxxviii

Tahsil(s)—

Payment of land revenue at —	lxxxix
— in Cachar	cviii
— in Sylhet	cv

Tahsildar(s)—

Collection of land rents by —	xlii
-------------------------------------	------

Tahsildari System—

Proposal to introduce — for collection of land revenue ..	lxvi
---	------

Takalabari—

Classification of land ..	lx, lxii, lxiii
---------------------------	-----------------

Talukdar(s)—

Owners of permanently-settled estates in Sylhet call themselves —	lxxxiii
---	---------

Talukwari—

Registers	lxxxv
Taufr or excess land ..	lxxxvi

Taukok river—

Area between — and Dikhu river included within Mokochung subdivision ..	cxxvi
---	-------

Tea—

Area of — cultivation and amount of tea produced at different periods	xxv-xxviii
Assessment for tea lands during the 1902-12 resettlements in the Assam Valley districts ..	lxiv
— cultivation in the Jaintia Parganas	lxxxix
— in Sylhet	cv
History of — industry	xxv
Indigenous —	xxv, xxxviii
Rules, under which land was granted for — cultivation ..	iv-vii
Special terms for — cultivation no longer offered ..	vii
— Rates Roads Fund ..	xxix

Temporarily-settled estates—

Character of, and rights in — ..	xvi
Owners of — settled for terms not less than 10 years called "land-holders" ..	xvi

Tenancy Act—

— of Sylhet and Goalpara (See Rent Law").	
---	--

Ten-twenties—

— of Sibsagar	lxxiii
---------------------	--------

Tenures. Special —

.. ..	iv-vii, ix, lxxii
-------	-------------------

Estate called —, but has different meaning in Bengal	xiv Footnote(2)
--	-----------------

Istimirari —	xv
--------------------	----

Patni —	xv
---------------	----

Statement showing area under tea held on special — ..	viii
---	------

Tazpat	lxxix, cxxi
--------------	-------------

Thak Meaning of — ..	lxxxviii
----------------------	----------

Thakbast Survey—(concl'd.)—

Why so called	lxxxviii
Importance of —	lxxxix
Result of — and its accuracy — papers presumed to be correct until proved to be incorrect	xc-xcii

Thuillier, Lieutenant—

— Fifteen years' settlement of Cachar	cvii
Five years' settlement of the Jaintia parganas	lxxvi

Tippera—

(Easement right)	xciii
------------------------	-------

Town lands—

Assessment of — based on annual value.	i
Division of — into agricultural, residential and trade sites	i
Originally applied to Civil Stations only	
Principles followed in resettlement of —	xviii
Rights in —	ix
Rules for assessment of — first framed in 1897.	ix-xii
— in districts	ix
— Rules apply to lands included in any municipality or "notified area" ..	

Treaty

With the Raja of Jaintia ..	lxxvi
-----------------------------	-------

Tularam—

Son of the Raja of Cachar ..	cxxvii
Pension to —	cxxviii
Rebellion of —	cxxvii

W

Wahadadars—

.. ..	cxxi
-------	------

Waste Land Grant Rules—

Description of —	
------------------------	--

Waste Land Lease Rules—

Description of —	vi, cxi
------------------------	---------

White, Mr.—

20 years settlement of the Jaintia Parganas	lxxvi
---	-------

Willes, Mr.—

Hastabud measurement of Sylhet.	lxxxiv-lxxxv
---------------------------------------	--------------

Z

Zamindar(s)—

.. ..	xv
-------	----

Easement rights of — of Sylhet in hill areas	xcii-xciii
--	------------

History of Bengal — in Baden Powell's "Land Systems of British India"	xv-footnote (3)
---	-----------------

Owners of permanently-settled estates call themselves — or talukdars	lxxxiii
--	---------

Rajas of Bijni and Sidli are hereditary —	xxxiv
---	-------

Rights of — in Goalpara ..	xxxv-xxxvi
----------------------------	------------

— are "proprietors" as defined in the Regulation ..	xxxvii
---	--------

— of Mechpara leased land to planters for tea cultivation ..	xxv
--	-----

— of Ghurila	cxxvii
--------------------	--------

Zamindari Settlement—

Meaning of —	xx
--------------------	----

SECTION II

INDEX TO PARTS I-VII

	Part	Rule or Section	Page
A			
Acceptance of settlement	II	63(2)	79
Account Rules for Mauzadars	VI	167A	217
Adjournments—			
In revenue cases	VI	71	189
Agricultural Loans—			
Collection of — and maintenance of a daily register of receipt of—by mauzadars	VI	139	210
Alienation of State Lands—			
Conditions attached to grants, etc.	VI	177	225
Forms of—	VI	168	223
Gift or grant of lands	VI	172	223
Land alienated in exchange	VI	178	225
Lands sold for full value	VI	170	223
Lands sold on favourable terms for public purposes	VI	171	223
Leases under the ordinary rules	VI	169	223
Annual Lease—			
Definition of—	II	1	59
Annual value—			
Definition of—in the Local Rates Regulation.. .. .	III	2(5)	134
Annulment—			
—of sale by Civil Court	I	82	31
—of sale on ground of hardship	I	81	31
—of settlement and remission of arrears	II	145	108
	I	90	33
	II	149	108
	VI	133	209
Appeal(s)—			
—against assessment, etc., of local rates	III	8	142
—against wrong measurement, etc., and boundary disputes	II	6	61
—in connection with fisheries	VI	190	228
—in partition cases	I	117	40
—procedure	II	185	122
Cases in which it—lies	I	147	47
Form of report on—to Provincial Government	VI	88	193
Grounds of—to set aside sale to be clearly stated	I	79(Note)	30
Grounds of—to be drawn and signed by pleader or revenue agent	VI	84	192
Limitation of—	I	148	48
Limitation of—against assessment, etc., of local rates	III	9	143
Officers to whom—lie	I	147	47
Procedure in giving copy of the order appealed against.	I	148(Note)	49
Procedure of Appellate Court on—	I	149	49
Register of—	II	185	122
Suspension of order appealed against	I	150	49
Appendices	VII	..	231
Application(s)—			
—for land	II	5	60
—for leases of waste land in towns	II	67	81
—for leases for special cultivation	II	30	69
—for registration of names	II	120	95
—to set aside sale	I	78A, 7	29—30

	Part	Rule or Section	Page
Arbitration—			
Power to refer disputes to—	I	143	46
Area—			
Limit of — for which application can be made under the Settlement Rules.	II	11	62
Arrears(s)—			
Acceptance of — on sale day	I	75	28
Annulment of sale for—	II	145	108
Annulment of settlement for—	I	90	33
	II	149	108
	VI	133	209
Application of proceeds of sale for—	I	87	33
Application to set aside sale for—	I	79	30
Attachment and sale notice of moveable property for—	II {	153	110
Definition of—	I	162	112
Demand certificate of—	I	67	23
Demand certificate of—	II	146	108
Fees on payment of — after defaulters' list has been drawn up	II {	166	113
		169	114
		170(8)	118
List of defaulters	II {	152	109
		160	112
	I	63—95	21—36
Mode of recovering — of revenue	II	130—170	101—119
Mode of service of proclamation of sale, annulment, etc., for—	II	138	106
Moveable property not to be sold for unduly low price for—	II {	164	113
		170(7)	118
	I	68	23
Notice of demand for—	II {	133	104
		161	112
Notices of re-sale for—	II	140	106
Notice of transfer of estates by sale for—	II	143	107
		154	110
Order to sell moveable property for—	II {	163	113
		68	23
Penalty leviable on—	I		
Posting of statement under section 72(4) and (5) of the Land and Revenue Regulation	II	170(3)	115
Preparation of <i>Bakifajil</i> statement	II	160	112
Procedure when <i>Mauzadars</i> , waste land grantees, and settlement-holders paying direct, default	II	159	111
Proclamation to tenants of defaulters not to pay rent	I	73	28
Publication of list of estates	II	136	105
Purchase of defaulting estate by Government	II	141	106
Realisation of — in hill districts	II	151 (foot-note)	109
Recovery of — in Cachar <i>tahsils</i>	VI	37	181
Recovery of — other than land revenue	I	94	36
Right of co-proprietors to purchase share or land sold on separate account for—	I	76	28
Right of public to inspect statements under section 72(1) of the Land and Revenue Regulation.	II {	137	105
		170(4)	116
Rules for recovering—	II	130—170	101—114
Sale for—by whom and when to be made	I	74	28
Sale follows attachment when— does not exceed Rs. 20	II	147 (Note)	108
Sale for—of less than four annas prohibited	I {	148	108
		170(7)	117
	I	70	25
Sale of defaulting estates	II {	155	110
		165	113

	Part	Rule or Section	Page
Arrear(s)—concl'd.			
Sale of immoveable property other than the defaulting estates	I	91	35
Sale of moveable property for—	I	69	24
Sale of moveable property for — where to be held ..	II	147	108
Sale procedure when estates are sold for — of revenue	II	135	105
Sale proclamation	II	170(2)	115
Separate account cases must not be postponed until — of revenue are paid	I	65 (Not ^c)	22
Special Rules for recovery of — from permanently-settled estates.	II	167—169	114
Special Rules for recovery of — in <i>tahsils</i> in Cachar	II	160—166	112—113
Special Rules for recovery of — in temporarily-settled estates included in the jurisdiction of <i>mauzas</i> ..	II	151—159	109—111
Special Rules for recovery of — in Sylhet	II	170	114—119
Assessment—			
Appeals against — of local rates and limitation of such appeals.	III	8—9	142—143
— of holdings to local rates	III	2	140
— to local rates of revenue-free estates in Sylhet ..	III	5	141
— to local rates of temporarily-settled estates in Sylhet	III	4	141
— to local rates of waste land grants in Sylhet ..	III	6	141
— of house-tax in hill districts	IV	1	149
Cost of — of local rates recoverable from land-holders in certain cases.	III	10	143
Declaration to persons concerned of the — of revenue on their estates	I	31	12
Exemption of certain revenue-free estates from — of local rates	III	8	142
Finality of — by Settlement Officer	I	39	14
Formation of — groups	V	1—4A	166
Fractions in —	II	20	69
	III	3 (Note)	136
Land liable to —	I	28	10
Minimum — on an estate	II	19	64
Procedure for — of land	II	55	76
Process of — during re-settlement	II	55	76
Rate and method of — of land apply to settlement of towns.	II	76	83
Rates of — of local rates	III	3	136
	III	3	140
Rules for — of permanently-settled estates to local rates.	III	10	143
Settlement Officer to frame proposals for — ..	I	30	12
Submission of — reports	II	58	77
Term of —	II	52	75
— — — for ordinary cultivation	V	Ch. I, 13	162
— — — for town land	V	Ch. I, 21	163
Assistant Commissioners—			
Powers of —	I	127	43
Attachment—			
— and sale of defaulting estate and defaulter's other immoveable property	VI	132	209
— of defaulting estate	I	69A	24
— of moveables for arrears	I	69	24
— and sale of moveable property in Sylhet	II	170(7)	117

	Part	Rule or Section	Page
Attachment orders—			
Issue of — over <i>mauzadar's</i> signature	VI	129	208
Submission of defaulter's list by <i>mauzadars</i> for issue of —	VI	131	208
Attestation—			
Revenue and record — .. .	II	{ 57 59	76 77
Auction purchaser—			
Mode of delivery of possession of estates to — ..	II	144	107
B			
<i>Bakifajil</i> statement	II	160, 161, 165	112—113
BAKIJAL Lists	VI	49	185
— Registers	VI	38	181
Baisha estates—			
— in Cachar	I	28 (Note)	11
Register of —	{ VI VI VI	40, 46 136 167A	182, 184 210 217
Boundaries—			
— of civil stations	I	5 (Note)	4
Deposit of cost of survey and demarcation of — ..	II	33	69
Power of Deputy Commissioner to alter area and — of grazing ground	II	87	87
Power to define — of excepted lands	I	5	4
Boundary disputes—			
Procedure in case of —	I	23	
Boundary-marks—			
Apportionment of cost incurred in erecting and repairing —	II	103 & 104	91
Cost of demarcation of grazing grounds with — ..	II	89	88
Erection of — of villages	II	100	90
Erection of — of waste land grants	II	35	70
Obligation to give notice of injury to —	I	26	10
Officers to whom injury to — should be reported ..	II	97	90
Penalty for removal of —	I	25	10
Power to require erection of —	I	{ 22 24	5 5
Procedure for recovery of cost for erecting and repair- ing — of land	II	101	90
C			
Calamities—			
Suspension and remission of revenue in cases of — ..	VI	Ch. VII	198
Canal—			
Exclusion of — from the operation of Chapter II of the Land and Revenue Regulation	I	4(c)	
Cantonment—			
Exclusion of land in military — from the operation of Chapter II of the Land and Revenue Regulation ..	I	4(c)	4
Settlement Rules not to apply to land in Military —	II	27	68
Cess—			
Cessation of the payment of — on land on levy of local rates	III	4	137
Chit ha—			
Particulars which the — shall contain	II	62, 79	79, 83
—		56	76
Preparation of —	II	{ 60 62 80 84	78 79 84 87

	Part	Rule or Section	Page
Civil Court—			
Alteration of transfer of possession in General Registers on decree of —	II	118	95
Annulment of sale for arrears by —	I	82	31
Matters exempted from cognizance of —	I	154	50
Suit in — to get order of resumption set aside ..	I	46	15
Civil Stations—			
Boundaries of —	I	5 (Note)	4
Exclusion of land in — from the operation of Chapter II of the Land and Revenue Regulation.	I	4(c)	4
Civil Suit—			
<i>Mauzadars</i> are allowed to recover money advanced to <i>rai-yats</i> by a —	I	154 (Note)	51
Collection—			
Executive instructions about revenue —	VI	Chap. III	175—187
Quarterly return of land revenue and local rate — ..	VI	11—12	176
Return of — in <i>tahsils</i>	VI	48	184
Commission—			
— of <i>mauzadars</i> on house-tax, <i>dao</i> -tax and poll-tax ..	VI	141	210
— of <i>mauzadars</i> on ordinary land revenue collections ..	VI	140	210
— of <i>mauzadars</i> on local rates collection	VI	142	210
— of <i>mauzadars</i> on <i>nisf-khiraj</i> revenue	VI	145—147	212
— of <i>mauzadars</i> and <i>mohsirdars</i> on grazing-tax ..	VI	159	214
Exceptions to the general rules of <i>mauzadar's</i> — ..	VI	144	211
Commissioner—(See “Powers”)			
Commissioner's Powers Distribution Act		..	..
Copy—			
Procedure in giving — of the order appealed against ..	I	148 (Note)	49
Costs—			
Powers to make rules for determining the — of partition	I	114	40
Recovery of rents, fees, fines, and — under the Land and Revenue Regulation or rules thereunder as arrears of revenue	I	144	47
Cost of demarcation—(See under “Demarcation”).			
Cost of partition—(See under “Partition”).			
Cost of survey—			
Apportionment and recovery of — and demarcation charges.	II {	101	90
Definition of —	II {	103—105	91—92
	II {	1	59
Court—			
Place for holding —	I	140	46
Court-fee stamp—			
Fees leviable in — for inspection of register and record of a case	II	129(f)	100
D			
Dainik Amdani Register	VI	136, 167A	210, 217
Dao-tax—			
Commission of <i>mauzadars</i> on house-tax, — and poll-tax	VI	141	210
Decree—			
Preparation of — in revenue cases	VI	74	189

	Part	Rule or Section	Page
Defaulter(s)			
Definition of —	I	67	23
Proceedings against sureties of —	I	146	47
Proclamation to tenants of — not to pay rent	I	73	28
Submission of — list by <i>mauzadars</i> for issue of attachment orders —	VI	131	208
(See also under “Arrears”.)			
Defaulting Estates— (See under “Arrears”.)			
Definition(s)—			
— of arrear	I	67	23
— of agricultural year	I	3(j)	3
— of defaulter	I	67	23
— of <i>faut, ferar</i> and <i>jotrakin</i>	VI	126	207
— of imperfect partition	I	96	36
— of perfect partition	I	96	36
— of professional cultivator	VI	6 (Note)	174
— of professional grazier	VII	1	253
— of Settlement operations	I	17	8
— of Subdivisional Officer	I	125(2)	42
— of terminal year	II	1	59
		48	75
		64	80
— of terms used in the Assam Local Rates Regulation	III	2	133
— of terms used in the Land and Revenue Regulation	I	3	2—3
— of terms used in the Land Revenue Re-assessment Act	V	Ch. 1, 2	157
— of terms used in Re-settlement Rules	II	48	75
— of terms used in Settlement Rules	II	1	59
— of terms used in Town Land Settlement Rules	II	64	80
— unclassified State forests	VII	1	242
— village grazing ground	VII	1	242
Demand—			
Procedure to be followed in Cachar to ensure correct collection of land revenue —	VI	51—67	185—187
Demand certificate—			
Form of —	II	146	108
Demand Notice— (See under “Arrears”.)			
Demand Statement—			
Submission of — to the Deputy Commissioners	VI	8	175
Object of —	VI	8	175
Demarcation—			
Charges for —	I	27 (Note)	10
Deposit of cost of —	II	33	69
Survey and — of grazing grounds	II	{ 83	87
		{ 89	88
Deposit—			
— on account of surplus sale-proceeds	I	87 (Note)	33
Deputy Commissioner—			
Appeals to —	I	147	47
Provision for discharge of duties of a — dying or being disabled	I	132	44
Powers of — (see under “Power”)			
Documents—			
Procedure regarding return of —	VI	78	190
Dismissal—			
Appointment and — of <i>mauzadars</i>	VI	115	203

	Part	Rule or Section	Page
Ejectment—			
Deputy Commissioner may eject settlement-holders when settlement is annulled	I	90	33
Power to eject unauthorised occupiers	{ I II	12 18	6 63
Ejmali holdings—			
Deferred enhancements on —	VI	98	197
Enactments—			
— repealed by the Land and Revenue Regulation ..	I	2	2
Enhancement—			
Principles for deferred — of land revenue	V	Chap. I, 12, 20.	161, 163
Rules regulating deferred —	VI	96-98	196—197
Establishment(s)—			
<i>Mauza</i> and village —	VI, Chap. VIII		203
Estate(s)—			
Definition of —	I	3(b)	2
— to be sold free of incumbrances	I	71	26
General Register of —	I	48	16
Notice of sale of — for arrears	I	72	27
Partition and union of —	{ I II	96—121 171—180	36—41 119—121
Evidence—			
Power to summon persons to give—	I	141	46
Executive Instructions	VI	1—194	173—229
Executive Procedure	II	183	122
Exemption—			
Barring of certain sections of the Land and Revenue Regulation to particular areas or estates under section 20	II	96A	89
Barring of application of the Re-assessment Act to certain land	V	Chap. I, 5	159
Exhibits—			
—in revenue cases	VI	77—79	190
Spurious —	VI	79	190
<i>Faut, Ferar and Jotrahin—</i>			
Submission of — lists and refund of revenue of such holdings to <i>mauzadars</i>	VI	126	207
Fee(s)—			
—for inspecting revenue registers	II	129	100
—on application for separate accounts	II	132	104
—on executive processes	II	188	123
—on judicial processes	II	187	123
—on payment of arrears after defaulters' list has been drawn up.. ..	II {	166 169 170(8)	113 114 118
—payable for notice to objectors in partition cases ..	II	172	119
—payable on registration of <i>talukdari</i> tenures ..	II	127	99
—to be paid by professional graziers for use of village grazing grounds	II {	94 94	89 89
Recovery of —, rents, fines, cost, etc., under the Land and Revenue Regulation or rules thereunder as an arrear of land revenue	I	144	47
Registration—	{ I II	57 126—127	20

	Part	Rule or Section	Page
Fee-simple Grants—			
Calculation of annual value on—for assessing local rates	III	2 (Note)	136
Field classification—			
Preliminary record writing and—	II	56	76
Field index—			
Preparation of draft—	II	56	76
Fine(s)—			
Power to —persons summoned for non-attendance ..	I	142	46
Power of Deputy Commissioner to — <i>mauzadars</i> up to Rs. 200	VI	118	204
Recovery of fees, rent, cost, —, etc., under the Land and Revenue Regulation or rules thereunder ..	I	144	47
Fishery(ies)—			
Conditions of sale of—	VI	184	226
Confirmation of sale of—	VI	187	228
—appeals	VI	190	228
— Rules	VII	App. IVA	258
Hakaluki <i>Haor</i> —rules	VII	Appendix IV	256—258
—not sold at auction sale	VI	188	228
Lease of—	VI	186	228
Middlemen to be avoided in sale of —	VI	191	228
Notice of sale of—	VI	182	226
Place of sale of—	VI	183	226
Permission to bid for or purchase any—	VI	151	213
Register of—	VI	179	226
Remission of —revenue	VI	194	229
Resale of—	VI	185	228
Sale of—	VI	181—184	226—227
Settlement of—as land	VI	192	229
Settlement of—in the Hakaluki <i>Haor</i>	VII	2	242
Right of—	I	16	7
Forecast—			
Submission of a—report	{ II V V	71 6 14	82 159 170
Forests—			
Exclusion of reserved—from the operation of Chapter II of the Land and Revenue Regulation.	I	4(a)	
Forest valuation— (See under “ Timber valuation ”).			
Form(s)—			
—of lease for waste land in towns	II	69	82
Sale of certain—of application	VI	87	193
Form of acceptance— (See under “ Settlement ”).			
Goanbura(s)—			
Appointment of—	VI	162	216
Changes in—charges, etc., to be noticed in Land Revenue Report	VI	167	217
Duties of—	VI	164	216
Entry of remission of revenue to—in <i>jamabandi</i> , etc. ..	VI	166	217
Register of—	VI	161	215
Remuneration of—	VI	165	217
<i>Sanad</i> of—	VI	163	216
Nomination and appointment of—	VI	162	216
Maintenance of—	VI	160	215
General Register(s)—			
—of estates	I	48	16
—of revenue-free estates	II	109	93
—of revenue-paying estates	II	108	92
—where to be kept	II	120	93

	Part	Rule or Section	Page
Government—			
Powers of Provincial —(See under "Powers".)			
Grants—			
Reservation between adjoining—	II	46	74
Grants of lands—	VI	172	223
Grazing fees—			
Collection of—by <i>mauzadars</i> and <i>mohsirdars</i> ..	VI	154	213
Grazing grounds—			
Conditions for use of —	II	93	88
Confirmation of proceeding for allotment of— ..	II	88	88
Declaration of—	II	91	88
Delegation of Deputy Commissioner's power to Sub- divisional Officers to make inquiry, issue notices and hear objections in regard to allotment of—	II	96	89
Extinction of rights on—	II	90	88
Hearing of objections to allotment of—	II	86	87
Power of Deputy Commissioner to alter area and boundary of—	II	87	87
Power to make rules for allotment of—	I	13	6—7
Preparation of notice for allotment of land as ..	II	84	87
Publication of notice for allotment of land as ..	II	85	87
Punishment for contravention of rules for—	II	95	89
Rate of fees to be paid by professional graziers for use of village—	II	94	89
Rules for the allotment of —	II	83—96	87—89
Survey and demarcation of —	II	{ 83 89	87 88
Use of—free of charge after issue of final notice ..	II	92	88
Grazing Rules—			
— for the Assam Valley Division and for the districts of Sylhet and Cachar	VII Appendix II		242—253
—for the Hakaluki Haor	VII Appendix III		253—255
H			
Hakaluki Haor—			
Fees for grazing in —	VII	10	254
Fees for licenses to fish in the waters of — ..	VII	5	257
— fishery rules	VII Appendix IV		256—258
— grazing rules	VII Appendix III		253—255
Permit for grazing in —	VII Appendix A		255
Penalty for the breach of the — fishery rules ..	VII	6—7	257
Penalty for the breach of the — grazing rules ..	VII	13	254
Settlement of fisheries in —	VII	2	253
Hill Districts—			
Realisation of arrears of land revenue in the — ..	II	151 (foot-note)	109
Check of house-tax assessment lists in —	VI	5	173
House-tax—			
Assessment of —	I	47	15
House-tax—			
Agency for the preparation of — assessment list and their check.	VI	5	173
Assessment of —	I	47	15
Collection of —	VI	122	205
Liability for — of families of cultivators	I	64	22

	Part	Rule or Section	Page
I			
Immoveable property—			
Attachment and sale of defaulting estates and defaulter's other —.	VI	132	209
Imperfect partition—			
Making of —	I	119	41
Inspection—			
Procedure for — of registers and records of Revenue Courts.	II	129	100
Instalments of land revenue—			
Dates of payment of —	{ II VII	130 & 170 Appendix I	101 & 114 233
Instalments of Local Rates	III	14—18	144—145
Instrument of partition—			
Final order sanctioning partition is an — chargeable with stamp duty.	II	178A	120
J			
Jamabandi—			
Particulars which the — shall contain	II	62	79
Preparation of <i>Jamabandi</i>	II	{ 57 60 62	76 78 79
<i>JAMAWASIL</i> Register —	VI	136	210
<i>Jhum lands</i>	I	14	7
Jotrahin lists—			
Submission of <i>faut-ferar</i> and — and refund of revenue of such holdings to <i>mauzadars</i> .	VI	126	207
Judgment—			
Delivery of—in revenue cases	VI	72	189
Judicial procedure—			
—in revenue cases	II	181	121
K			
Khanashumari Cachar	VI	5	173
Khatian—			
Preparation of draft—	II	81	84
<i>Kist</i> —(See “ Instalments of land revenue).”			
<i>Kabuliyat</i>	VI	{ 135 155	210 213
L			
Alienation of State — (See under “ Alienation).”			
Bar to acquisition of rights over—disposed of under sections 12-14.	I	15	7
Definition of — in the Local Rates Regulation ..	III	2	133
— excepted from the operation of Chapter II of the Land and Revenue Regulation.	I	4	4
Rights over —	I	4—16	4—7
Landed Property—			
— and occupation of <i>mauzadar</i>	VI	152	213

	Part	Rule or Section	Page
Land and Revenue Regulation—			
Application of Chapter II of the —	I	4	4
Extension of the —	I	1(Note)	1—2
Proceedings under the — unaffected by mistake, misdescription, or irregularity. ..	I	153	49
Rules under the —	II	1—190	59—127
Schedules to the —	I	..	54—55
Land-holder(s)—			
Definition of — in the Land and Revenue Regulation ..	I	3(g)	3
Definition of — in the Local Rates Regulation ..	III	2(2)	134
Forfeiture of rights of —	I	10	6
—to furnish information required for the assessment of local rates. ..	III	7	137
Rights of —	I	9	5
Status of — how acquired	I	8	5
Land Revenue—			
Application for sending copies of statement of arrears of—by post. ..	II	168	114
Dates and amounts of <i>kists</i> for payment of — in Sylhet. ..	II	170(1)	115
Definition of —	I	3(e)	3
Determination of—payable by each portion of divided state. ..	I	113	39
Instalment of —	II	{ 130 170(1)	101 115
Instalment of miscellaneous —	II	130	103
— of permanently-settled estates in Goalpara where to be paid. ..	II	167	114
— when and how payable.. ..	II	{ 130 170(1)	101 115
— when due, where and to whom payable ..	I	66	23
Liability for payment of —	I	63	21
Liability of purchaser for —	I	88	33
<i>Mauzadar's</i> commission on—collections	VI	140	210
Monthly remittance of — by <i>mauzadars</i> to treasury ..	VI	149	212
Payment of—to <i>Tahsildars</i> in Sylhet	II	170(9)	118
Principles for assessment of — on waste lands in town. ..	II	70	82
Procedure when co-proprietor of permanently-settled estates desires to pay — separately. ..	I	65	22
Remission of — to <i>gaonburas</i>	VI	165	217
Rules for suspension and remission of—	VI Chapter VII	198—203	198—203
Rules regarding deferred enhancement of— ..	VI	94—98	196—197
Special rules for recovery of arrears of—in Sylhet ..	II	170	114—119
Special rules for recovery of arrears of—of temporari- ly-settled estates. ..	II	151—166	109—113
Lease(s)—			
Application for—of waste lands in towns	II	67	81
Conditions of mining—	II	190	126
Conversion of annual — into periodic —	II	13	62
Definition of annual—	II	1	59
Definition of periodic—	II	{ 1 64	59 60
Form of — for waste land in towns	II	69	82
Grant of annual and periodic—	II	53	75
Grant of — for town lands.	II	74	83
—of fisheries	VI	186	228
Term of a periodic — for town lands	II	75	83
Term of a periodic — for ordinary cultivation ..	II	14	62

	Part	Rule or Section	Page
License—			
Condition of a prospecting—	II	189	125
Limitation of appeal	I	148	48
	III	9	138
Local calamity—			
Rules for suspension and remission of land revenue in cases of widespread, private and—	VI	101—114	198—203
Local Extent—			
—of the Land and Revenue Regulation	I	1	.
Local Rates—			
Appeals against assessment, etc., of—	III	8 & 9	138
Appointment of officers to assess and collect—	III	6	137
Assessment agency for the Sylhet district	III	1	140
Assessment of additional — on tea lands	III	3A	137
Assessment of holdings to —	III	2	140
Assessment of — on fee-simple and <i>lakhiraj</i> estates	III	2 (Note)	136
Assessment of — on lands leased to municipal bodies or shop sites	III	2 (Note)	136
Assessment of — on permanently-settled estates in Sylhet	III	3	140
		5	141
Assessment of — on revenue-free estates in Sylhet	III	8	142
Assessment of — on temporarily-settled estates in Sylhet	III	4	141
Assessment of—on waste land grants in Sylhet	III	6	141
Cessation of the payment of cess on land on levy of —	III	4	137
Cost of assessment of—recoverable from landholder in certain cases	III	10	138
Dates of collection of —	III	14—18	144—145
Exemption of certain revenue-free estates from assessment of —	III	8	142
Issue of notices under — rules to <i>nisf-khirajdars</i> , <i>lakhirajdars</i> , holders of fee-simple grants and of tea leases	III	12	143
Landholders to furnish information for assessment of —	III	7	137
Limitation of appeal against assessment of —	III	9	138
— not assessable on waste portion of <i>nisf-khiraj</i> estates — Regulation	III	2 (Note)	134
	III	1—18	133—139
— Rules relating to the Assam Valley districts except the permanently-settled estates of Goalpara	III	11—13	143
<i>Mauzadar's</i> commission on — collections	VI	142	210
Monthly remittance of land revenue, — and forest revenue collected by <i>mauzadar</i> to treasury	VI	149	212
Notice of — assessment in Sylhet	III	7	142
Persons paying house-tax, etc., not liable to —	III	3 (Note)	136
Power of Provincial Government under — Regulation	III	6	137
Power to recover share of — from tenant	III	17	138
Rates of assessment of —	III	3	136
Recovery of —	III	5	137
Register of — in the Assam Valley	III	13	143
Suits regarding — cognisable by Courts having cognisance of suits for rent	III	18	139
Treatment of fractions of an anna in fixing—	III	3 (Note)	136
Local Rates Regulation—			
Extension of —	III	1 (Note)	133
Rules under section 6 (a) of — for the Sylhet district	III	1—9	140—143
Rules under section 6 (a) of — relating to permanently-settled estates of Goalpara	III	10	143
Rules under section 6(a) of the — relating to the Assam Valley Districts except the permanently-settled estates of Goalpara	III		143
Rules under section 6(b) of the — relating to dates and collection of local rates	I	14—1	147—145

	Part	Rule or Section	Page
M			
Manager—			
Representation of incompetent persons and of bodies of persons by —	I	38	13
Mandal—			
Duties of — to bring to notice changes in possession..	I	50 (Note)	17
Utilization of —'s service by <i>mauzadars</i>	VI	148	212
Map(s)—			
Preparation of—on scale 16"=1 mile	II	34	70
Preparation of cadastral—for villages	II	99	90
Mauzadar(s)—			
Appointment and dismissal of —	VI	115	203
Collection of agricultural loans and maintenance of a daily register of receipt of such loans by— ..	VI	139	210
Collection of grazing fees and other dues by— ..	VI	{ 123 154	205 212
Commission of — and <i>mohsirdars</i> on collection of grazing fees	VI	159	214
Commission of — on house tax, <i>dao</i> -tax and poll-tax ..	VI	141	210
Commission of — on ordinary land revenue collections	VI	142	210
Commission of — on local rates collections	VI	142	210
Commission of — on <i>niyf-khiraj</i> collections	VI	145	212
Criminal prosecution of —	VI	118	204
Duties of —	VI	121—124	205—206
Exception to the general rules of commission of — ..	VI	144	211
Execution of <i>kabuliyat</i> by—and <i>mohsirdars</i>	VI	{ 135 155	210 213
Landed property and occupation of —	VI	152	213
Maintenance of registers by —	VI	136	210
— Account Rules	VI	167A	217
— are allowed to recover money advance to <i>raiylats</i> by a civil suit	I	154 (Note)	51
— are public servants	VI	120	205
— may order attachment of defaulter's moveable property	II	156	110
— must reside in his <i>mauza</i>	VI	117	204
— to act as Deputy Commissioner's assistant in admini- strative matters within his <i>mauza</i>	VI	125	207
Penalties imposable on —	VI	118	204
Permission to — to bid for or purchase land or any fishery	{ I VI	70 (Note) 151	25 213
Principles to be observed in making appointments of—	VI	116	204
Procedure when—, waste land grantees and settle- ment-holders paying land revenue direct to treasury default	II	159	111
Responsibility of—to collect poll-tax, house-tax and <i>tauzi-bahir</i> revenue	VI	122	205
Security of —	VI	119	205
Stationery for—	VI	134	209
Treasury receipts to be kept by—for his collection ..	VI	150	194
Menial officers—			
— are not allowed to concern themselves in sale of estates for arrears	I	70 (Note)	25
Mining Licensees—			
Rules regulating entry on settled land by— ..	II	189, 190	125—127
Ministerial officers—			
—are not allowed to concern them selves in sale of estates for arrears.	I	70 (Note)	25
Mirasdari estates—	VI	40, 43	182, 184
Mohsirdars—			
Appointment and dismissal of—	VI	115 (Note)	203
Duties and responsibilities—	VI	154—159	213—214

	Part	Rule or Section	Page
Moveable property—			
Attachment and sale notice of —	II	{ 153	110
		162	112
Attachment and sale of—in Sylhet	II	170(7)	117
<i>Mauzadars</i> may order attachment of defaulters— ..	II	153	110
Order to sell—	II	{ 154	110
		163	113
Sale of—for arrears	I	69	24
Sale of — for arrears where to be held	II	147	108
Sale of — not exceeding Rs. 20 in value by <i>mauzadar</i>	{ II	158	111
	VI	130	208
<i>Mukhiarnamas</i>	VI	83	191
Mutation—			
Procedure to be observed in —cases.. ..	I	{ 53(Note)	18—19
		53A(Note)	
		54(Note)	
Mutation Register—	II	121	96
N			
Name Stamp—			
Use of—	VI	73	189
<i>Nazir—</i>			
Duties of — in connection with process fees	II	188(j)	124
Subordination of <i>peons</i> to—	VI	{ 94	106
		92	195
<i>Nisf-khiraj—</i>			
Commission of <i>mauzadars</i> on — collections	VI	145	212
Local rates not assessable on waste portion of — estates.	III	2(Note)	134
Resumption of — estates held by Darrang Rajas on alienation.	I	28(Note)	11
<i>Nisf-khirajdars—</i>			
Issue of notices of local rate assessment to— ..	III	12	143
Notice(s)—			
Attachment and sale — of moveable property ..	II	{ 153	110
		162	112
Fees payable for — to objectors in partition cases ..	II	172	119
— and Register of local rates in Assam Valley	III	11—13	143
Issue of free warning — to <i>raiya</i> ts of temporary-settled estates by <i>mauzadars</i> in Assam Valley.	VI	128	208
Issue of — of demand under section 68 of the Land and Revenue Regulation.	II	133	104
Issue of — of resale when purchaser defaults.. ..	II	140	106
Issue of — of sale of estates in arrears	I	72	27
Issue of — under Local Rates Rules to <i>nisf-khirajdars</i> , <i>lakshirajdars</i> , holders of fee-simple grants and of tea leases.	III	12	143
Mode of service of — of demand under section 68 of the Land and Revenue Regulation.	II	134	105
Mode of service of sale — in Sylhet.. ..	II	170(5)	116
— of apportionment of cost of survey and demarcation to persons concerned.	II	106	92
— of demand	I	68 & 68 (Note)	23
— of sale of fisheries	VI	133 & 161	104 & 112
— of transfers of estates sold for arrears	II	182	226
— to objectors in registration cases.. ..	II	143	107
— to vacate land after annulment of settlement under section 90 of Land and Revenue Regulation.	II	122	96
		150	109

	Part	Rule or Section	Page
Notice(s)—concl'd.			
Preparation of — for allotment of land as grazing ground.	II	84	87
Publication of — issued to defaulters in Sylhet ..	II	170(6)	116
Publication of — for allotment of land as grazing ground.	II	85	87
Separate account—	II	131	104
Notice Boards—			
Erection of — in Sylhet	II	170(10)	118
Notice of demand—(See under “Notices”)			
Notification—			
Definition of—	I	3(k)	3
Order Sheet—			
— in revenue cases	VI	68	188
Ordinary Cultivation—			
Definition of — in Settlement Rules	II	1	59
Partition(s)—			
Appeal from decision of Deputy Commissioner in — cases.	I	117	40
Application for — to be verified and signed by applicant.	II	171	119
Application for perfect—	I	98	37
Cost of — by whom and when to be paid	II	174	120
Definition of perfect and imperfect —	I	96	36
Determination of revenue payable by each	I {	113	39
portion of divided estate.	I {	118	40
Estates for—to be compact.. .. .	I	109	39
Estimate of cost of—	II	173	119
Fees payable for notice	II	172	119
Final order sanctioning — is an instrument of —.	II	178A	120
Limit placed on cost of—	II	178	120
Making of imperfect—	I	119	41
Mode of —	I	103	38
Notification of application for—	I	99	37
Objections to—how to be dealt with	I	100—101	37—38
—and union of revenue-paying estates	I {	96—121	36—41
— of lands some of which are held in common	II {	171—180	119—121
— of land held in severalty	I	106	38
— of lands held in common	I	105	38
Persons entitled to—	I	107	39
Power of Provincial Government to make rules for — and union of estates.	I	97	36
Power to enter on land for purposes of —	I	121	41
Power to stay—	I	104	38
Procedure to be followed in giving effect to —	I	115	40
Procedure when building of one sharer is included in estate assigned to another in making —.	I	116A	40
Proceedings of Deputy Commissioner after objections to — have been disposed of.	I	110	39
Proclamation of —	I	102	38
Realisation of unpaid cost of —	I	116	40
Recovery of cost in excess of estimate of —	II	175	120
Refund of excess payment of cost of —	II	176	120
Registers of —	II	177	120
Rule as to — of places of worship and burial grounds	II	180	121
Rule as to — of tanks, wells, etc., how dealt with	I	112	39
Transfer to be effectuated in making —	I	111	39
	I	108	39

	Part	Rule or Section	Page
Penalty(ies)—			
— for breach of rules under the Land and Revenue Regulation.	I	156	53
— for breach of fishery rules in the Hakaluki Haor ..	VII	6	257
— for breach of grazing rules in the Hakaluki-Haor ..	VII	13	254
— for non-registration	I	58	20
— for removing boundary-marks	I	35	10
— leviable on arrears and notice of demand.. ..	I	68	23
— not imposed on persons applying for registration ..	II	125	98
— on persons disobeying orders to vacate land over which no rights have been acquired.	II	18	63
PEONS (see "Process-serving Peons")			
Periodic Lease—			
Definition of—for town lands	II	64	80
Definition of—in Settlement Rules	II	1	59
Permanently-settled estate(s)—			
Assessment of—to local rates	III	{ 3 10	136 138
Definition of—in the Land and Revenue Regulation..	I	3(c)	3
Liability for revenue of—	I	63	21
Partition of—	I	96—121	36—41
Registration of tenures in—	II	171—180	119—121
Remission and suspension of revenue in—	I	55	19
Sale of—for arrears	VI	114	
Special rules for recovery of arrears of land revenue from—	I	70—89	25—33
	II	167—169	114
Permanently-settled portion of Goalpara—			
Definition of—in the Local Rates Regulation			
Permanently-settled portion of Sylhet—			
Definition of—in the Local Rates Regulation	III	2(4)	134
Permit—			
— for grazing in the Assam Valley Division and Sylhet and Cachar districts.	VII	4	244
— for grazing in the Hakaluki Haor	VII	Appendix A	249
Places of public worship—			
Assessment of—	I	28(Note)	11
Pleader—			
Deputy Commissioner not bound to hear a—in connection with a petition for setting aside a sale for arrears.	I	79(Note)	30
Police—			
— not to be employed on checking of house-tax assessment list.	VI	5	173
Poll-tax—			
Commission of <i>mauzadars</i> on house-tax, <i>dao</i> -tax and—	VI	141	210
Responsibility of <i>mauzadars</i> to collect—, house-tax and <i>tauzi-bahir</i> revenue.	VI	122	205
Possession—			
Entries in record-of-rights to be based on—	I	41	14
Post-card reminder—			
Issue of—in Sylhet	II	133(Note)	104
Power(s)—			
Additional—of Provincial Government to make rules under the Land and Revenue Regulation	I	155	52
Appellate and revisionary — of Commissioner transferred to Revenue Tribunal.	{ II IV VI II	26(Note) Ch. I 3(2) 88(Note 3) 96	68 150 194 89
Delegations of Deputy Commissioner's — to Subdivisional Officer to make enquiry, issue notices and hear objections regarding allotment of grazing grounds.			
Delegation of—to Revenue Officers in connection with settlement.	II	3	60

	Part	Rule or Section	Page
Power(s)—<i>contd.</i>			
Exercise of—of Deputy Commissioners by Settlement Officers under Settlement Rules.	II	4	60
Exercise of—of Settlement Officers or Survey Officers by other officers.	I	138	45
Mode of conferring and withdrawing of—	I	139	45
—exercisable from time to time under the Land and Revenue Regulation.	I	159	53
—of Assistant Commissioners under the Land and Revenue Regulation.	I	127	43
—of Provincial Government to appoint Revenue Officers	I	124	41
—of ditto to appoint officers to assess and collect local rates and to make rules.	III	6	137
—of ditto to exclude any local area from the operation of Chapter III of the Regulation.	I	20	8
—of ditto to divide a district into subdivisions.	I	125	42
—of ditto to exempt any land from liability to pay local rates.	III	6	137
—of ditto to extend or withdraw the Land and Revenue Regulation from any area.	I	1	1
—of ditto to frame Survey Rules	I	27	10
—of ditto to make Partition Rules	I	{ 114 121	40 41
—of ditto to make rules for allotment of grazing grounds.	I	13	6
—of ditto to make rules for allotment of lands for tribes practising <i>jhum</i> or migratory cultivation.	I	14	
—of ditto to make rules for assessment of land revenue.	I	29	11
—of ditto to make rules for the disposal of Government lands and ejectment therefrom of unauthorised occupiers, etc.	I	12	6
—of ditto to make rules under Chapter V of the Land and Revenue Regulation.	I	95	36
—of ditto to make rules relating to procedure.	I	152	49
—of ditto to prescribe time and instalments for payment of local rates.	III	6	137
—of Commissioner to annul periodic settlement	II	149	108
—of Commissioner to confirm and cancel settlement.	II	26	68
—of Commissioner to sanction temporary <i>tahsil</i> establishment at <i>kist</i> times.	VI	14	177
—of Deputy Commissioner to alter area and boundaries of grazing grounds.	II	87	87
—of Deputy Commissioner and Subdivisional Officer to refer cases to Subordinate Revenue Officer for investigation and report.	{ I II	129 184	43 122
—of Deputy Commissioners to eject unauthorised occupiers.	II	18	63
—of Deputy Commissioner to fine <i>mauzadars</i> up to Rs. 200.	VI	118	204
—of Deputy Commissioner to order the name of a proprietor, etc., to be struck off the General Register.	II	116	94
—of Deputy Commissioner to proceed against defaulter's immovable property.	I	91	95
—of <i>mauzadars</i>	I	{ 133(Note) 137(Note)	4 45
—of officers to settle town lands	II	66	81
—of officers transferred to another district	I	131	44
—of officers under the Land and Revenue Regulation	I	122—139	41—45

	Part	Rule or Section	Page
Powers—concl'd.			
— of Revenue Tribunal to call for proceedings of subordinate officers.	I	151	49
— of Settlement Officer, Assistant Settlement Officers, Survey Officer and Assistant Survey Officers.	I	{ 135 137	44 45
— of Subdivisional Officers	I	126	42
— of superior revenue authorities to withdraw and transfer cases.	I	130	44
— of Survey Officer to call for information and assistance and to require erection and maintenance of boundary marks.	I	{ 21 22 24	8 9 9
— of higher authorities to call for proceedings of subordinate officers.	I	151	49
— to define boundaries of excepted lands under section 4, Chapter II of the Land and Revenue Regulation	I	5	4
— to enter on land for purposes of partition	I	104	38
— to refer disputes to arbitration	I	143	46
— to summon persons to give evidence	I	141	46
Power-of-Attorney—			
Attestation of —	VI	80	190
Production of —	VI	82	191
Registration of —	VI	81	191
Pre-emption—			
Right of — of recorded settlement-holder	I	89	33
Premium—			
Liability to payment of —	II	40	72
— on land taken up for ordinary cultivation when found to be under special cultivation.	II	40A	72
When — shall be payable	II	41	72
“Prescribed” —			
Definition of — in the Land and Revenue Regulation	I	3(l)	3
Procedure—			
— of Revenue Courts	{ I II	140—149 181—188	46—49 121—123
— to be followed in giving effect to partition	I	116A	40
— to ensure correct calculation of land revenue demand in Cachar.	VI	51—67	185—187
— in giving copy of the order appealed against	I	148 (Note)	49
Procedure Rules—			
— under the Land and Revenue Regulation	II	181—188	121—123
Proceedings, Revenue—			
— of a judicial nature	II	181	121
— of an executive nature	II	183	122
Process(es)—			
Certain — to be served free of charge	II	188 (f)	124
Duties of Nazir in connection with — fees	II	188(j)	124
Fees on executive —	II	188	123
Fees on judicial —	II	187	123
Mode of service of —	II	186	122
Order calling on Revenue Officer for report is not a —	II	188 (b)	123
Realisation of — fees from <i>mauzadars</i> on — issued at their instance.	VI	127	207
Refund of — fees	II	188 (i)	124
Rules relating to procedure, the mode of serving — and — fees.	II	181—188	121—123
Process-serving Peons—	VI	90—93	194—196
Proprietor (etc.)—			
Definition of —	I	3(i)	3
Existing — may apply for registration	I	51	17
Power of Deputy Commissioner to pay recorded — money due to them in accordance with their registered interests.	I	61	21
Rights of —	I	7	5

	Part	Rule or Section	Page
Provincial Government—			
Appeals to —	I	147	47
Revision of proceedings of subordinate officer by — .. (See also under " Powers.")	I	151	49
Public Demands—			
Recovery of certain —	I	144A	47
Purchase money—			
Deposit of — by purchaser	I	77	29
Payment of balance of — and consequences of default.	I	78	29
Repayment of — when sale is set aside	I	84	32
Rate Report—			
Submission of —.	V	Ch.I.24 Ch.II.12	124 169
What — shall contain	V	Ch.II.10-12A.	168-167
Re-assessment Act, 1936—			
Bar to application of Act to certain land	V	Ch.I.4	159
Ditto Part II of the — to town land ..	V	Ch.I.7	160
Declaration of any specified area to be town land for the purpose of the—	V	Ch.I.3	159
Definitions of terms used in the —	V	Ch.I.2	157
Graduated enhancement of revenue	V	Ch.I.12	161
—————on town land ..	V	Ch.I.20	163
Re-assessment proposals	V	Ch.I.8	160
Submission of forecast report	V	Ch.I.6 Ch.II.14	159 162
Receipt—			
— should be granted by every collecting official ..	VI	7	175
Record—			
Attestation of —	II	57	76
Fees and condition for inspecting revenue — ..	II	129	100
Transmission of —	VI	89	194
Recorded Proprietor, etc.—			
Definition of —	I	3(z)	3
Records-of-rights— {	I	40—42	14
	II	60	78
Correction of entry in —	II	82F	86
Costs of preparation of — to be paid by proprietors ..	II	82E	86
Distribution of —.	II	82D	85
Framing of final —.	II	82B	85
Hearing of objections	II	82A	85
Preparation of record of tenant's right	II	79	83
Publication of draft —.	II	82	84
————— final —.	II	82C	85
Recovery—			
— of interest charges from <i>mauzadars</i> or revenue office in sale cases.	I	79-Note(3)	31
Refund—			
— of cost of survey	II	33	69
— of value of timber	II	22	66
Register(s)—			
Alteration of entries in General — by Deputy Commissioner.	II	115	94
Alterations of entries of estates to be noted in General —.	II	114	93
<i>Bakijai</i> and other — in connection with recovery of arrears.	VI	13	176
Destruction of <i>mauzadar's</i> —	VI	138	210
Entry of estates in any part of — on which they were not previously borne.	II	113	93
Fees and condition for inspecting —	II	129	100
General — of estates	I	48	16
General — of revenue-free estates	II	109	93

	Part	Rule or Section	Page
Register(s)—concl'd.			
General — of revenue-paying estates	II	108	92
General — of revenue-free and revenue-paying estates where to be kept.	II	110	93
Language in which mutation — are to be kept ..	II	111	93
Local rates — in the Assam Valley	III	13	143
Maintenance of — by <i>mauzadars</i>	VI	136	210
Maintenance of a daily — of agricultural loans collected by <i>mauzadars</i> .	VI	139	210
Maintenance of a — of applications for leases of waste lands for special cultivation.	II	47	74
<i>Mauzadar's</i> Books to be kept on prescribed forms ..	VI	137	210
Mutation —	II	121	96
Period for preservation of —	VI	39	182
Power of Provincial Government to order new General — to be prepared.	II	112	93
Power of Deputy Commissioner to order the name of a proprietor, etc., to be struck off the General —.	II	116	94
— of appeals to be kept in every Revenue Appellate Court.	II	183	122
— of applications to register and of registered <i>talukdari</i> tenures.	II	123	98
— of court-fees	VI	76	190
— of <i>gaonburas</i>	VI	161	215
— of fisheries	VI	179	226
— of imperfect partition	II	180	121
— of <i>mirasdari</i> estates	VI	40, 43	182
— of perfect partition	II	180	121
— of separate account	II	131	104
— of union of estates	II	180	121
Public entitled to inspect and to apply for extracts from registers .	I	60	21
Registration of auction purchaser's name in General —.	II	119	95
Registration of transfer of possession of an estate in the General — on decree of Civil Court.	II	118	95
Registration —	II	121	96
Right of public to obtain extract from —	II	128	100
Supply of information by proprietor, land-holder, etc., to Deputy Commissioner on requisition for making or correcting any entry in General —.	II	117	94
<i>Tahsil</i> — (See under " <i>Tahsil Registers</i> ").			
Utilisation of the existing — as — under section 48 of Regulation.	I	49	16
Registration—			
Application for —	II	120	95
Enquiry by Deputy Commissioners into — cases ..	I	53	18
Existing proprietor, etc., may apply for — ..	I	51	17
Levy of fees on person in whose favour — is made ..	{ I 57 II 126—127	20 98—99	
Liability of persons succeeding to estates to give information of succession for —	I	40	14
No persons bound to pay rent to unregistered proprietor.	I	59	20
Payment of cost of —	II	124	98
Penalty for non- —	I	58	20
Power of Deputy Commissioner to direct — on information received otherwise than through application.	I	53A	18
Power of Deputy Commissioner to pay recorded proprietors, etc., money due to them in accordance with their registered interest	I	61	21
Power to put one party in possession in cases of dispute.	I	54	19
Procedure on application for —	I	52	17
— Procedure on application for — under section 55 ..	I	56	19

	art	Rule or Section	Page
Registration—concl'd.			
Proprietors registered before the Land and Revenue Regulation came into force must again apply for —	I	59 (Note)	20
— of auction purchaser's name in General Register ..	II	119	95
— of tenures in permanently-settled estates ..	I	55	19
— Registers	II	121	96
— Rules	II	108—129	92—100
Relinquishment—			
Application of rule for—of land rettled for ordinary cultivation to town land	II	77	83
Dates for filing — application	II	24	67
Forfeiture of landholder's right on —	I	10	6
Remission—			
Annulment of settlement and — of arrears	VI	133	209
— of land revenue to <i>gaonburas</i>	VI	165	217
— and suspension of land revenue	VI	101—114	198—203
Rent—			
— law in force	I	42 (Note)	15
No person bound to pay — to unregistered proprietor, etc.	I	59	20
Recovery of —, fees, royalties, etc.	I	144A	47
Settlement of disputes relating to — by Settlement Officer	I	42	14
Repeal—			
— of certain enactments by the Land and Revenue Regulation. -	I	2	
Reports—			
Submission of rate —	II	58	77
Resale—			
Notice of —	II	140	106
Re-settlement—			
Meaning of the term —	I	29 (Note)	11
Rules for — of land held for ordinary cultivation ..	II	48—63	75—79
Reservation—			
— between adjoining grants	II	46	74
Resignation—			
Dates of filing — applications	II	24	67
— of land	II	24	67
Resumption—			
Civil suits in — cases to be instituted within one year.	I	46	15
Deputy Commissioner to submit report to the Provincial Government of result of enquiry into — cases.	I	44	15
Procedure to be adopted in cases of — when assessment is ordered or refused	I	45	15
Return(s)—			
Quarterly — showing number of annual estates settlement of which has been annulled	I	90 (Note)	34
Quarterly — of collection of land revenue	VI	11	176
Quarterly — of local rate	VI	12	176
<i>Tahsil</i> — (See under " <i>Tahsils</i> ")			
Revenue—			
Apportionment of — by Settlement Officer	I	37	13
Bar to enhancement of —	V	Ch. I. 10	161
Collection of — in Cachar <i>tahsils</i>	VI	23—35	179—181
Dates of payment of — in the Garo Hills	II	130	108
Deferred enhancement of —	VI	96—99	196—197
Graduated —	V	Ch. I. 12	169
		Ch. I. 20	163
Rate of — for town land	II	78	82
	V	16—19	162—163
Suspension and remission of —	VI	101—114	198—203

	Part	Rule or Section	Page
Revenue cases—			
Adjournments	VI	71	189
Delivery of judgment	VI	72	189
Examination of witnesses	VI	69—70	188
Exhibits	VI	77 & 79	190
Form of report on appeals to Government	VI	88	193
<i>Mukhtarnamas</i> and <i>Vakalatnamas</i>	VI	83—84	191—192
Order Sheet	VI	63	187
Powers-of-Attorney	VI	80—82	190—191
Preparation of decree	VI	74	189
Procedure as to return of documents	VI	78	190
Procedure in cases of a judicial nature	II	181	121
Procedure in cases not of a judicial nature	II	183	122
Register of Court-fees	VI	76	190
Summoning officers of other Departments	VI	85	193
Transmission of records	VI	89	194
Revenue-free estates—			
Exemption of certain — from assessment of local rates	III	8	142
General register of —	II	109	93
Revenue Officers—			
— appointed by the Provincial Government under section 124 of the Regulation	I	124 (Note)	41
<i>Ex-officio</i> —	I	123	41
Power of the Provincial Government to appoint —	I	124	41
Powers of —	I	122—132	41—44
Powers of superior — to transfer cases	I	130	44
Proceeding against defaulting —	I	145—146	47
Subordination of —	I	128	43
Revenue-paying estates—			
General register of —	II	108	92
Revenue Tribunal—			
Appeals to —	I	147	47
Revision of proceedings of subordinate officers by —	I	151	49
Transfer of Commissioner's appellate and revisionary powers to —	II	26 (Note)	68
	IV	3(2)	150
	VI	88 (Note 3)	193
Rights over land	I	4—16	4—7
Road—			
Exclusion of public — from the operation of Chapter II of the Land and Revenue Regulation	I	4(b)	4
Roadside Lands—			
Settlement of —	II	23	67
Rule(s)—			
Additional powers of the Provincial Government to make —	I	155	52
Barring of the operations of the — under sections 27 and 152 (Survey and demarcation of land.)	II	107	92
Cachar <i>Tahsil</i> —	VI	20—50	178—185
Cachar <i>Tauzi</i> —	VI	51—67	185—187
Consolidation and republication of — under the Land and Revenue Regulation.	I	158	53
Fishery —	VII	App. IVA'	258
Grazing —	VII	App. II	242
Hakaluki <i>Haor</i> fishery—	VII	Appendix IV	256—258
Hakaluki <i>Haor</i> grazing—	VII	Appendix III	253—255
Making and publication of —	I	157	53
Penalty for breach of — under the Land and Revenue Regulation.	I	156	53
Power of the Provincial Government to make — for recovery of arrears.	I	95	36
Power of the Provincial Government to make — for <i>dhum</i> or migratory cultivation.	I	14	7

	Part	Rule or Section	Page
Rule(s)—<i>conold.</i>			
Power of the Provincial Government to make — relating to partition.	I	{ 114 121	40 41
Powers of the Provincial Government to make — relating to procedure.	I	152	49
Registration—	II	108—129	92—100
— for exemption from assessment of improvement made at private expense.	VI	99—100	197
— for grazing grounds	II	83—96	87—89
— for <i>jhum</i> cultivation	I	14(Note)	7
— for recovering arrears of revenue	II	130—170	101—114
— for remission and suspension of revenue ..	VI	101—114	198—203
— for settlement of town lands	II	64—77	80—83
— for re-settlement of land for ordinary cultivation..	II	48—63	75—79
— for submitting settlement proposals	II	49	75
— regarding restriction on transfer	VI	6	174
— relating to partition and union of estates	II	171—180	119—121
— relating to procedure, the mode of serving processes, and process-fees.	II	181—188	121—123
— regulating deferred enhancement	VI	94—98	196—197
— regulating the entry by mining licensees on settled land.	II	189—190	121—126
— under the Land and Revenue Regulation	II	1—190	59—126
— under section 6(a) of the Local Rates Regulation for the Assam Valley districts.	III	11—13	143
— under section 6(a) of the Local Rates Regulation for the Sylhet district.	III Ch. II, 1—9		140—143
— under section 6(a) of the Local Rates Regulation for permanently-settled estate of the Goalpara district.	III Ch. II, 10		143
— under section 6(b) of the Local Rates Regulation ..	III Ch. III		144—145
Settlement—	II	1—82	59—84
Special — for recovery of arrears of revenue in <i>tahsils</i> in Cachar.	II	160—166	112—114
Special — for recovery of arrears of land revenue from permanently-settled estates.	II	167—169	114
Special — for recovery of arrears of land revenue in Sylhet	II	170	114—119
Special — for recovery of arrears of land revenue in temporarily-settled estates.	II	151—166	109—114
Survey—	II	97—107	90—92

S

Sale(s)—

Annulment of — by Civil Court	I	82	31
Annulment of — on ground of hardship	I	81	31
	II	145	108
Application of proceeds of — for arrears	I	87	33
Application to set aside—	I	78A, 79	29, 30
Attachment and — of moveable property in Sylhet ..	II	170(7)	117
Attachment and — of defaulting estate and defaulter's other immoveable property.	VI	132	209
Bar of suit against certified purchaser	I	86	32
Claims of proprietors on account of surplus — proceeds not to be rejected on the ground of limitation.	I	87 (Note)	33
Deposit of cost, etc., in — appeal cases	I	79 (Note)	30
Deposit of purchase money by purchaser	I	77	29

	Part	Rule or Section	Pages
Sale(s)—concl'd.			
Estate to be sold free of encumbrances	I	71	26
Liability of purchaser for revenue	I	88	33
Mode of service of — notices in Sylhet	II	170 (5)	116
Mode of service of proclamation of —, annulment, etc.	II	138	106
Notice of — of estates for arrears	I	72	27
Payment of balance of purchase money	I	78	29
Preparation of — certificate	II	142	106
Preparation of — proclamation	II	{ 135 170(2)	105 115
Procedure to be observed on application to set aside —	I	79 (Note)	30
Procedure when estates are sold	II	139	106
Publication of — statement and list of estates ..	II	{ 136 173(3)	105 115
Recovery of costs of —	I	92	36
Repayment of purchase money when — is set aside ..	I	84	32
Right of pre-emption of recorded settlement-holder ..	I	89	33
Right of public to inspect — statement under Section 72(I) of the Land and Revenue Regulation.	II	{ 137 170(4)	105 116
— by whom and when to be made	I	74	18
— for arrears of less than four annas prohibited ..	II	148	108
— of defaulting estates	II	{ 155 165	110 113
— of defaulting estates for arrears	I	70	25
— of fisheries (See "Fisheries").			
— of immoveable property other than the defaulting estate.	I	91	35
— of moveables for arrears	I	69	24
— of moveable property not exceeding Rs.20 in value {	II VI	158 130	111 208
— of moveable property for arrears, where to be held	II	147	108
— becoming final, purchaser to be put in possession	I	85	32
— when final	I	80	31
Suit for damages in connection with — for arrears	I	83	32
Suit for non-payment of — proceeds of estates sold ..	I	87 (Note)	33
When — may be stayed	I II	75 157	28 111
(See also under "Arrears".)			
Sale day—			
Acceptance of arrears on —	I	75 (Note)	28
— how fixed	I	74 (Note)	28
Sanad—			
Parchment—of <i>gaonburas</i>	VI	163	216
Security—			
—of <i>mauzadars</i>	VI	119	205
Separate Account(s)—			
Cases in which—cannot be opened	I	65 (Note)	23
Fees on application for—	II	132	104
Notices and registers of—	II	131	104
Procedure when co-proprietor of permanently-settled estate desires to pay his revenue separately.	I	65	22
Right of co-proprietors to purchase share of land sold on —.	I	76	28
— cases must not be postponed until arrears of revenue are paid.	I	65 (Note)	23
— opened by collusion and fraud	I	65 (Note)	23

	Part	Rule or Section	Page
Settlement(s)—			
Acceptance or refusal of — {	II	63	79
	I	33	12
Annulment of — in case of arrears	I	90	33
Annulment of — and remission of arrears {	II	149	108
	VI	133	209
Application for waste land under — Rules	II	{ 5 30	60 69
Certain provisions relating to — declared not to apply to any local area or class of estates.	I	20 (Note)	
Definition of “ — of a local area or class of estates ” ..	II	48	75
Definition of “ — of a town ”	II	64	80
Definition of — in Settlement Rules	II	1	59
Effect of acceptance of —	I	34	12—13
Effect of refusal of —	I	35	13
Form of acceptance of —	II	63	79
Issue of proclamation offering — to person with whom — of estate is to be made.	I	31	12
Lands which may not be leased under section II of the Settlement Rules.	II	31	69
Meaning of the term —	I	29 (Note)	11
Notification of —	I	18	8
Offer of —	II	60	78
Period during which local area held is to be under —.	I	19	8
Period of — {	V	13	162
	II	52, 53	75
Power of Commissioner to annul periodic —.	II	149	108
Power of Commissioner to confirm and cancel —.	II	26	68
Powers of Deputy Commissioners in connection with — of waste lands.	II	2	60
Procedure on application for land exceeding 50 <i>bighas</i> under — Rules.	II	10	62
Procedure in cases of refusal of — {	II	17	63*
		63	79
Prohibition from entering into possession of waste land until issue of lease.	II	16	63
Refusal of —	II	63	79
Refusal of — by some sharers only	I	36	13
Report of — for confirmation	II	11	62
— of land previously resigned by the — holder.	II	25	68
— of land annulled on account of arrears	I	90 (Note)	34
— of occupied land not included in any lease and for which no application has been made.	II	15	62
— of roadside lands	II	2	67
— of town lands {	II	64—77	80—83
		27	68
To whom — is to be offered	I	32	12
Settlement and Resumption	I	17—47	8—15
Settlement-holder(s)—			
Definition of —	I	3(h)	8
Procedure when — paying revenue direct default ..	II	159	111
Rights of —	I	11	6
Right of pre-emption of recorded —	I	89	33
Settlement of town lands (<i>see</i> under “ Town lands ”).			
Settlement officer(s)—			
Appointment of — and Assistant— ..	{ I II	133 50	46 75

	Part	Rule or Section	
Settlement officer(s)—concl'd.			
Exercise of powers of Deputy Commissioner by — under Settlement Rules.	II	4	60
Exercise of powers of — by other officers	I-	138	45
Powers of Assistant —	I {	136	45
		137	45
Powers of —	I {	135	44
		137	45
Settlement operations—			
Definition of —	I	17	8
Settlement Rules—			
Additional — for special cultivation	II	29—47	69—74
Power of Provincial Government to frame — ..	I {	12	6
		29	11
— for ordinary cultivation (initial)	II	1—28	59—69
— regarding altered assessment in areas not notified as town lands.	II	78—82	83—84
Royalty on timber under —	II {	21—22	65—66
		37—39	71—72
Timber valuation under —	II {	21—22	65—66
		37—39	71—72
Short Lease—			
— for town land	II	64	80
Short Title—			
— of the Land and Revenue Regulation	I	1	5
Special cultivation—			
Applications for waste land for —	II	30	69
Definition of —	II	1	59
Land applied for — to be compact	II	32	69
Rights of lessee	II	45	74
Special provisions relating to applications for — ..	II	29—47	69—74
Survey of land wanted for —	II	34	70
When premium shall be payable for land for—	II	40—41	72—74
Spurious exhibits—(see under “Exhibits”).			
State land—			
Alienation of —	VI	168—178	223—225
Stationery—			
— for <i>Mauzadars</i>	VI	134	209
Subdivision(s)—			
Power of Provincial Government to divide a district into —, etc.	I	125	42
Subdivisional Officer(s)—			
Power of Provincial Government to appoint —, etc.	I	125	42
“ Powers of —	I	126	42
(See also under “Powers”)			
Succession—			
Liability of persons succeeding to estates to give information of —.	I	50	16
Suit(s)—			
Matters exempted from cognizance of Civil Court.	I	154	50

	Part	Rule or Section	Page
Suit(s)—concl'd.—			
<i>Mauzadars</i> may recover money advanced to <i>raiya</i> ts by a civil—	I	154 (Note)	51
Person considering himself wronged by any act or omission connected with a sale is not debarred from his remedy in—for damages.	I	83	32
— in Civil Court to get order of resumption set aside	I	46	15
— regarding local rates cognizable by Courts having cognizance of — for rent.	III	18	145
(See also " Civil Court. ")			
Sureties—			
Proceedings against — of defaulters and Revenue Officers.	I	146	47
Survey(s)—			
Apportionment of cost of traverse and cadastral — ..	II	103—104	91—92
Deposit of cost of —	II	33	69
Levy of cost of traverse and cadastral — as an arrear of land revenue.	II	102	90
Recovery of cost of traverse and cadastral — ..	II	101	90
Refund of cost of —	II	33	69
— and demarcation of grazing grounds	II	83	87
— and demarcation of land under Chapter III of the Land and Revenue Regulation.	II	98	90
— of land under Settlement Rules	II {	7 34	61 70
Survey fees—			
Deposit of — at the rate of 2 annas a <i>bigha</i> when land applied for exceeds 50 <i>bighas</i> .	II	12	62
Survey Officer(s)—			
Appointment of — {	I II	184 50	44 75
Exercise of powers of — by other officers	I	138	45
Powers of Assistant —	I	136—137	45
Powers of —	I	137	45
Power of — to cause boundary marks to be erected ..	I	24	9
Power of — to call for information and assistance for purposes of survey.	I	21	8
Power of — to require erection and maintenance of boundary marks.	I	22	9
Survey Rules—			
Power of Provincial Government to frame — ..	I	27	10
— framed under sections 26, 27, 152 and 155 of the Land and Revenue Regulation.	II	97—107	89—92
Suspension of Revenue—			
Remission and —	VI	101—114	198—203
Tahsil(s)—			
Collection of revenue in Cachar —	VI	23—35	179—181
Distribution of work in Cachar —	VI	20—22	178—179
Recovery of arrears in Cachar—	VI	37	181
Registers in Cachar—	VI	38	181—182
Remittance into treasury by — in Cachar	VI	36	181
Returns in Cachar—	VI	48	184
Rules for recovery of arrears of revenue in — in Cachar.	II	160—166	109—113
Tahsildars—			
Payment of land revenue to — in Sylhet	II	170(9)	118
Tahsil Rules—			
Cachar —	VI	20—50	178—185
Talabana Statement—	VI	48	184

	Part	Rule or Section	Page
Talukdari Tenures—			
Register of — and fees for registration of — ..	II {	123 127	98 99
Tauzi Bahir Revenue—			
Responsibility of <i>mauzadars</i> to collect poll-tax, house-tax and —.	VI	122	205
Tauzi correction slips—	VI	53—65	186—187
Tauzi of estates—	VI	40	182
Tauzi Rules—			
Cachar—	VI	51—67	185—167
Tax—			
House or hoe —	I	47	15
Temporarily-Settled Estates—			
Assessment to local rates of — in Sylhet	III	4	137
Definition of —	I	3(d)	3
Reduction of revenue in—	VI	100	197
Tenant(s)—			
Definitions of — in the Local Rates Regulation ..	III	2	133
Determination of class of — and the rent payable by them.	I	42	14
No — bound to pay rent to unregistered proprietor, etc.	I	59	20
Power to recover share of local rates from — ..	III	17	138
Terminal year—			
Definition of —	II {	1 48 64	59 75 80
Timber—			
Option of paying a reduced valuation of — ..	II	37	71
Royalty on — in respect of leases for ordinary and special cultivation.	II	21 & 38	65 & 72
Timber Valuation—			
—under Settlement Rules	II {	21—22 37—38	65—66 71—72
Town lands—			
Applications for leases of waste lands in towns ..	II	67	81
Appointment of Settlement and Survey Officers for settlement operations in towns.	II	72	82
Definition of —	II	64	80
Division of — into classes	V	Ch. I. 15	162
Exemption of — from operation of Settlement Rules on-ground of backward conditions of locality.	II	65	81
Grant of leases for —	II	68, 69	81, 82
Lease of — to be ordinarily periodic	II	68	81
Principles for determining land revenue on waste lands in towns.	II	70	82
Procedure for assessment of —	II	76	83
Provincial Government may declare any specified area to be — for the purpose of the Re-assessment Act.	V	Ch. I. 3	159
Rate of revenue for — {	II V Ch. I.	73 16—19	82
Reduction of revenue of —	VI	100A	162—163
Relinquishment of —	II	77	83
Rules for settlement of —	II {	64—77 27	80—83 68
Term of periodic lease for —	II	75	83
Treasury—			
Monthly remittance of land revenue, etc., collected by <i>Mauzadars</i> to —.	VI	149	212
— receipts to be kept by <i>mauzadar</i> for his collection ..	VI	150	213

	Part	Rule or Section	Page
U			
Union of Estates—			
Application for —	II	179	121
Persons entitled to —	I	120	41
Partition and union of revenue-paying estates	I	96—121	36—41
Rules relating to partition and —	II	171—180	119—121
<i>Vakalatnamas</i>	VI	81, 83—84	191, 191— 192
Village(s)—			
Erection of boundary-marks of —	II	100	90
Preparation of cadastral maps —	II	99	90
W			
Warning Notice—			
Issue of free — by <i>mauzadars</i> in Assam Valley	{ I VI	68 (Note) 128	23 208
Warrant—			
Issue of — or attachment orders over <i>mauzadar's</i> signature.	VI	129	208
Waste Land(s)—			
Application for leases of — in towns	II	67	81
Applications for — under Settlement Rules	II {	5 30	60 69
Definition of — under Settlement Rules	II	1	59
Definition of — in Section IV of the Settlement Rules	II	64	80
Maintenance of a register of applications for lease of — for special cultivation.	II	47	74
Powers of Deputy Commissioners in connection with settlement of —.	II	2	60
Principles for determining land revenue on — in towns	II	70	82
Procedure in case of acceptance or refusal of settlement of —.	II	17	63
Procedure on application for — exceeding 50 <i>bighas</i> under the Settlement Rules.	II	10	62
Prohibition from entering into possession of — until issue of lease.	II	16	63
Timber valuation of —	II {	21—22 37—39	65—66 71—72
Waste Land Grants—			
Assessment of — to local rates in Sylhet	III	6	137
Waste Land Grantees—			
Procedure when — default	II	159	111
Year—			
Definition of agricultural —	I	3(j)	3
Definition of terminal —	II {	1 48 64	59 75 80
Fishery —	VI	180	226
Z			
Zimmanama—			
Execution of a bond (—) by a person put in charge of attached property.	VI	93	196

List of subsequent corrections

Number of correction slip	Pages in which corrections are noted	Number of correction slip	Pages in which corrections are noted

List of subsequent corrections**xli**

Number of correction slip	Pages in which corrections are noted	Number of correction slip	Pages in which corrections are noted